

Budget Contents

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Cash Balances on all funds

255,405,699	Final 2022 Assessed Valuation (All funds except General)
213,129,934	Final 2022 General Fund Assessed Valuation
246,775,422	Final 2022 Capital Outlay Assessed Valuation
285,094,012	Final 2023 Assessed Valuation (All funds except General)
240,524,425	Final 2023 General Fund Assessed Valuation
278,039,968	Final 2023 Capital Outlay Assessed Valuation
288,220,397	2024 Assessed Valuation (All funds except General)
217,576,306	2024 General Fund Assessed Valuation
289,377,144	2024 Capital Outlay Assessed Valuation if Different than All Other Funds
	2024 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2022-23 Mill Rates (official levies from County Clerk)	2023-24 Mill Rates	2022 Taxes Levied (From 2023-2024 Budget Form 110, Line 2)
General	20.000	20.000	4,262,599
Supplemental General	12.501	14.242	3,194,980
Adult Education	0.000	0.000	
Capital Outlay	4.468	7.995	1,141,922
Special Liability Expense	0.000	0.000	
Bond and Interest #1	16.565	14.001	4,233,649
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 Comm Employee 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)

3,468.2	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,454.3	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,336.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,436	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,336.7	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
45.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/24 Est. Number of eligible students that qualify for free meals
1,679	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
530.0	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
21.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
33	9/20/24 Est. Bilingual headcount of students enrolled and attending
728.0	9/20/24 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/24 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

0.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0	2/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	Note: Out of state students counted as HALF of regular FTE.
0.0	2/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/25 Est. number of eligible students that qualify for free meals
0	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
0.0	2/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
0.0	2/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
0	2/20/25 Est. Bilingual headcount of students enrolled and attending
0.0	2/20/25 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

24.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
2.0	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
17.0	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10) Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	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)
3/4/2024	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)
1/14/2019	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.
2.500	Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2022	7/1/2023	7/1/2024
General Obligation Bonds	\$72,340,000	\$68,120,000	\$62,200,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

975,519	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
12,142	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
1,855	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
23,945	*Estimated Commercial Vehicle Tax - 7/1/2024 to 6/30/2025

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

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

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

**FTE Enrollment Includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.

Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

3,519.7	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
3,592.7	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
3,519.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
3,386.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
3,407.7	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

360	9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)
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CERTIFICATE

TO THE CLERK of Leavenworth County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 453

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget		
			1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	30,817,947	4,351,526	20.000 ²
Federal Funds	12-1663	07	5,978,795		
Supplemental General (LOB) ³	72-5147	08	10,236,770	4,147,427	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	260,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	6,914,193		
Bilingual Education	72-3613	14	156,984		
Virtual Education	72-3715	15	492,991		
Capital Outlay	72-53, 113	16	15,338,372	2,315,017	
Driver Training	72-5163	18	144,951		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,962,922		
Professional Development	72-2552	26	50,000		
Parent Education Program	72-4165	28	373,696		
Summer School	72-3238	29	0		
Special Education	72-3422	30	9,849,062		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	750,319		
Gifts and Grants	72-1142	35	476,868		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	5,080,460		
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	10,144,024	4,105,529	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date election was held to exceed 31% _____ authorizing _____ 0.00% expires _____
 Date the Board adopted resolution _____ 3/4/2024 authorizing _____ 33.00% expires _____ 9999

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2024 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	100,028,354	14,919,499	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by: _____

_____ Board President

_____ Clerk of the Board

Attest: _____, 2024

_____ County Clerk

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2022 Delinquent Tax Percentage 2.000 %

Rate Used in this Budget for 2024-2025 2.500 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 1/14/2019 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 1
(Columns 1 through 5 must match Form 110)

Code	Fiscal Year 2024-2025									
	1	2	3	4	5	6	7	8	9	10
Code Line	Actual 2023 Tax Levy	Less 1 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	2023 Tax in Process	Motor Vehicle Tax (includes 1620M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03 4,065,781	40,658	3,764,432	189,539	71,152	370,880	4,608	9,086	4,147,427	3,732,684
Adult Education	05 0	0	0	0	0	0	0	0	0	0
Capital Outlay	10 2,281,989	22,820	2,128,823	90,411	39,935	158,376	1,968	3,880	2,315,017	2,083,515
Special Assessment	25 0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30 0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40 3,998,174	39,982	3,687,563	200,660	69,969	448,117	5,567	10,978	4,105,529	3,694,976
Bond and Interest #2	45 0	0	0	0	0	0	0	0	0	0
Temporary Note	50 0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55 0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57 0	0	0	0	0	0	0	0	0	0
Recreation Commission	60 0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65 0	0	0	0	0	0	0	0	0	0
Public Library Board	70 0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71 0	0	0	0	0	0	0	0	0	0
Historical Museum	75 0	0	0	0	0	0	0	0	0	0
Cost of Living	78 0	0	0	0	0	0	0	0	0	0
TOTAL	80 10,345,944	103,460	9,580,818	480,610	181,056	977,373	12,143	23,944	10,567,973	9,511,175

Adult Education Computation \$288,220,397 Assessed Valuation 0.000 Adult Education Mill Levy \$0 Taxes to be Levied

Capital Outlay Computation \$289,377,144 Assessed Valuation 8.000 Capital Outlay Mill Levy \$2,315,017 Taxes to be Levied

Tax Collection Ratio for 2023 92.605 %

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	36,874	8,678	6,087
Cancellation of Prior Year Encumbrances	03	8,678	6,087	
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	352,239	434,538	
1980 Reimbursements	60			
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	23,832,634	24,322,823	25,459,360
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	4,005,003	3,925,771	5,352,500
RESOURCES AVAILABLE	170	28,235,428	28,697,897	30,817,947
Total Expenditures & Transfers	175	28,226,750	28,691,810	30,817,947
Unencumbered Cash Balance (June 30)	190	8,678	6,087	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	3,559,802	3,840,650	4,123,066
120 Non-Certified	215	4,386	4,725	
200 Employee Benefits				
210 Insurance (employee)	220	361,859	704,974	964,338
220 Social Security	225	293,879	299,695	335,753
290 Other	230	39,963	36,603	40,487
300 Purchased Professional & Tech Serv	235	6,312	30,979	522,279
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	181,782	177,946	226,462

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	262,372	342,615	245,000
644 Textbooks	265	101,511	63,732	
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	16,143	8,855	15,000
700 Property (equipment & furnishings)	275	21,009	33,827	4,000
800 Other	280	260,113	239,091	266,614
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	723,278	725,071	737,926
120 Non-Certified	290	427,556	487,015	507,255
200 Employee Benefits				
210 Insurance (employee)	295	134,522	156,838	188,206
220 Social Security	300	82,715	88,028	96,481
290 Other	305	12,732	11,688	1,245
300 Purchased Professional & Tech Serv	310		50,492	
400 Purchased Property Services	313			
500 Other Purchased Services	315	207	1,359	1,400
600 Supplies	320	17,705	34,009	13,000
700 Property (equipment & furnishings)	325			2,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	283,247	271,692	161,226
120 Non-Certified	340	65,068	43,113	67,424
200 Employee Benefits				
210 Insurance (employee)	345	47,680	40,111	43,166
220 Social Security	350	26,301	23,690	17,720
290 Other	355	2,855	2,768	3,056
300 Purchased Professional & Tech Serv	360	46,204	31,066	102,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	11,708	15,507	14,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	9,900	11,155	11,378
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390	15,773	14,649	15,000
2300 General Administration				
100 Salaries				
110 Certified	395	194,034	296,558	180,000
120 Non-Certified	400	242,346	293,044	280,390
200 Employee Benefits				
210 Insurance (employee)	405	19,475	42,893	51,471
220 Social Security	410	30,904	43,115	35,680
290 Other	415	4,182	5,606	6,117
300 Purchased Professional & Tech Serv	420	264,704	307,401	217,612
400 Purchased Property Services	425	4,565	4,703	6,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435	32,665	35,114	42,000
590 Other	440	53,736	63,016	48,100
600 Supplies	445	44,715	53,438	50,500
700 Property (equipment & furnishings)	450			
800 Other	455	16,472	16,539	18,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
100 Salaries				
110 Certified	460	1,153,730	1,130,975	1,148,959
120 Non-Certified	465	460,711	211,553	172,708
200 Employee Benefits				
210 Insurance (employee)	470	148,723	208,059	260,171
220 Social Security	475	120,095	99,031	102,429
290 Other	480	13,673	13,796	14,431
300 Purchased Professional & Tech Serv	485	56,984	65,420	70,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	22,648	17,632	24,000
590 Other	500	22,156	31,579	25,000
600 Supplies	505	28,765	41,999	19,000
700 Property (equipment & furnishings)	510	1,584	3,159	
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735	620,357	644,422	669,078
200 Employee Benefits				
210 Insurance	740	51,513	75,559	90,671
220 Social Security	745	47,076	49,851	51,854
290 Other	750	5,087	5,677	5,973
300 Purchased Professional & Tech Serv	755	106,207	246,097	90,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	50,995	46,129	40,765
600 Supplies	770	24,726	68,577	28,500
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	2,154,754	2,240,042	2,401,989
200 Employee Benefits				
210 Insurance (employee)	525	289,498	432,830	484,360
220 Social Security	530	161,107	166,044	199,906
290 Other	535	17,530	19,413	42,739
300 Purchased Professional & Tech Serv	540	3,141	34,506	20,302
400 Purchased Property Services				
411 Water/Sewer	545	84,713	78,239	86,063
420 Cleaning	550	72,871	83,027	85,000
430 Repairs & Maintenance	555	16,235	17,300	30,000
440 Rentals	560			
460 Repair of Buildings	565	282,601	218,188	303,000
490 Other	570	36,520	11,436	25,000
500 Other Purchased Services				
520 Insurance	575	383,018	462,276	601,836
590 Other	580	52,019	50,305	57,100
600 Supplies				
610 General Supplies	585	389,496	403,713	401,861
620 Energy				
621 Heating	590	152,623	140,829	154,912
622 Electricity	595	879,165	794,399	864,399
626 Motor Fuel (not school bus)	600	35,016	24,785	30,000
629 Other	605	218,277	189,974	195,040
680 Miscellaneous Supplies	610	18,774	18,774	19,100

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	40,646	39,802	20,000
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	882,055	903,386	930,386
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
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	111,074	141,423	145,724
937 Virtual Education	807	198,520	125,720	145,600
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	4,005,003	3,985,771	5,352,500
954 Career & Postsecondary Education	850	204,017	228,960	240,000
960 Special Reserve Fund	853	690,052	580,000	
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	300,000	88,937	
976 Preschool-Aged At-Risk	891	325,547	235,777	260,000
978 At-Risk Education Fund	893	5,363,068	5,063,069	5,246,239
TOTAL EXPENDITURES*	~~~	28,226,750	28,691,810	30,817,947

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	9,002	2,667	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,212,640	1,118,249	1,423,763
4593 Title II	15	138,336	173,301	316,878
4602 Title IV Part A	22	133,690	14,410	
4604 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	741,855	104,670	
4606 ESSER III (ARP)	70	1,405,541	4,623,206	4,177,120
4599 Other	75	340,304	111,045	61,034
RESOURCES AVAILABLE	170	3,981,368	6,147,548	5,978,795
TOTAL EXPENDITURES	175	3,981,368	6,147,548	5,978,795
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

Budget Line 15: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,288,161	2,121,755	2,595,163
120 NonCertified	215	315,905	249,405	308,546
200 Employee Benefits				
210 Insurance (Employee)	220	142,024	252,442	113,533
220 Social Security	225	118,566	178,421	224,462
290 Other	230	14,990	24,021	10,205
300 Purchased Professional & Technical Serv	235	39,952	108,344	18,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			49,500
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	83,585	67,981	3,830
600 Supplies				
610 General Supplemental (Teaching)	260	412,893	112,031	32,748
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		929,985	
800 Other	280	314,237	20,376	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	202,090	503,193	220,400
120 NonCertified	290	120,109	140,713	328,888
200 Employee Benefits				
210 Insurance (Employee)	295	23,674	51,550	73,833
220 Social Security	300	23,848	48,064	41,502
290 Other	305	1,756	4,366	472
300 Purchased Professional & Technical Serv	310	16,974	1,801	
400 Purchased Property Services	313			
500 Other Purchased Services	315	1,526	1,670	1,500
600 Supplies	320	9,501	17,272	31,029
700 Property (Equipment & Furnishings)	325			
800 Other	330	460	12,155	24,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	506,157	602,732	586,095
120 NonCertified	340			16,500
200 Employee Benefits				
210 Insurance (Employee)	345	33,673	61,219	65,450
220 Social Security	350	39,069	44,896	46,521
290 Other	355	2,365	3,835	1,533
300 Purchased Professional & Technical Serv	360	11,053	5,416	21,837
400 Purchased Property Services	363			
500 Other Purchased Services	365	6,600	31,537	49,621
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	28,708	7,493	8,338
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395		12,300	22,800
120 NonCertified	400		14,675	23,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410		2,047	3,504
290 Other	415		25	46
300 Purchased Professional & Technical Serv	420	8,054		
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440		2,000	
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	25,007	55,560	144,400
120 NonCertified	465		36,000	119,900
200 Employee Benefits				
210 Insurance (Employee)	470	1,950		
220 Social Security	475	1,841	7,001	20,219
290 Other	480	22	86	264

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	30,070	37,856	
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685		31,300	72,000
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695		2,394	5,530
290 Other	700		29	57
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	73,658	242,901	499,976
200 Employee Benefits				
210 Insurance (Employee)	525	55	8,403	1,528
220 Social Security	530	5,568	18,379	38,248
290 Other	535	603	2,758	500
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	1,500	2,450	250
600 Supplies				
610 General Supplies	585	12,349		
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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	62,815	16,388	32,172
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675		1,171	
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740		47,475	112,200
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750		3,632	8,583
290 Other	755		45	112
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	3,981,368	6,147,548	5,978,795

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)

EXPENDITURES

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	268,353	222,261	586,088
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	25,299		
2022 \$	15	3,005,514	51,905	
2023 \$	20		3,764,432	71,152
1140 Delinquent Tax	25		50,106	20,339
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	345,860	353,403	370,880
2450 Recreational Vehicle Tax	75	4,486	3,817	4,608
2460 Commercial Vehicle Tax	77	2,175	14,329	9,086
2800 In Lieu of Taxes IRBs/Rental Excise	85	998	1,678	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,942,590	5,118,920	5,532,974
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	8,595,275	9,580,851	6,595,127
TOTAL EXPENDITURES & TRANSFERS	175	8,373,014	8,994,763	10,236,770
TAX REQUIRED (175 minus 170)	195			3,641,643
PERCENT OF COLLECTION	196			90.000 %
TOTAL 2024 TAX REQUIRED (195+196)	197			4,046,270
Delinquent Tax	200			101,157
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			4,147,427
UNENCUMBERED CASH BALANCE JUNE 30	207	222,261	586,088	~~~~~

Budget Line 196: pulls from Form 110, Table 1, Line 2.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	2,122,033	2,227,137	2,263,541
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	130,673	369,395	443,274
220 Social Security	225	160,514	168,314	209,778
290 Other	230	16,377	16,356	19,126
300 Purchased Professional & Technical Serv	235		178,724	184,085
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	211,666	20,181	20,786

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260		23,749	24,462
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	3,822		226,590
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	280,842	270,380	297,418
200 Employee Benefits				
210 Insurance (Employee)	295		76,916	92,300
220 Social Security	300	21,484	19,691	23,062
290 Other	305		241	12,297
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	98,212	147,683	234,000
120 Non-Certified	465		229,163	282,079
200 Employee Benefits				
210 Insurance (Employee)	470	8,633	41,437	60,224
220 Social Security	475	7,420	28,854	39,996
290 Other	480	310	1,301	1,725
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	1,917	2,000	3,000
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	80,683	93,482	93,180
200 Employee Benefits				
210 Insurance	740	8,264	12,421	14,905
220 Social Security	745	5,343	6,679	7,221
290 Other	750	65	82	93
300 Purchased Professional & Technical Serv	755			45,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	1,500	1,625	1,500
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	778,468	736,228	894,566
200 Employee Benefits				
210 Insurance (Employee)	525	80,697	114,537	156,405
220 Social Security	530	58,552	55,432	69,329
290 Other	535	6,377	6,472	7,268
300 Purchased Professional & Technical Serv	540	286,936	281,880	300,000
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	22,642	12,893	26,300
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	29,375	27,174	33,000
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	46,282	34,464	48,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	14,997	20,934	21,000
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
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	8,373	9,894	11,260
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	50,000	50,472	50,000
949 Summer School	837			
950 Special Education	840	2,214,054	2,324,754	2,350,000
954 Career and Postsecondary Education	850	275,983	40,000	200,000
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 Education Fund	890	1,340,520	1,343,818	1,470,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	8,373,014	8,994,763	10,236,770

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
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	325,547	235,777	260,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	325,547	235,777	260,000
TOTAL EXPENDITURES & TRANSFERS	175	325,547	235,777	260,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	236,262	188,251	197,664
120 NonCertified	215	37,111	1,640	7,705
200 Employee Benefits				
210 Insurance (Employee)	220	29,094	30,241	36,290
220 Social Security	225	20,836	13,993	15,916
290 Other	230	2,244	1,652	2,425
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	325,547	235,777	260,000

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND		12 mo.	12 mo.	12 mo.
Code	2022-2023	2023-2024	2024-2025	
13	Actual	Actual	Budget	
Line	(1)	(2)	(3)	
UNENCUMBERED CASH BALANCE JULY 1	01	107,587	105,423	95,954
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			102,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	5,363,068	5,063,069	5,246,239
5208 Transfer From Supplemental General	140	1,340,520	1,343,818	1,470,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	6,811,175	6,512,310	6,914,193
TOTAL EXPENDITURES & TRANSFERS	175	6,705,752	6,416,356	6,914,193
UNENCUMBERED CASH BALANCE JUNE 30	190	105,423	95,954	0

AT-RISK EDUCATION FUND		12 mo.	12 mo.	12 mo.
Code	2022-2023	2023-2024	2024-2025	
13	Actual	Actual	Budget	
Line	(1)	(2)	(3)	
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,549,601	5,063,822	5,266,894
120 NonCertified	215	10,573	37,160	40,876
200 Employee Benefits				
210 Insurance (Employee)	220	518,161	628,129	753,755
220 Social Security	225	435,117	397,408	411,352
290 Other	230	35,735	45,149	47,207
300 Purchased Professional & Technical Serv	235		56,000	197,954
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	75		
600 Supplies				
610 General Supplemental (Teaching)	255	6,642	25,228	18,882
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	1,249		
800 Other	275			

AT-RISK EDUCATION FUND		12 mo.	12 mo.	12 mo.
		Code 13 Line	2022-2023 Actual (1)	2023-2024 Actual (2)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	130,926	135,997	145,516
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	6,634	16,048	19,258
220 Social Security	295	9,965	10,220	11,278
290 Other	300	1,074	1,195	1,221
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	6,705,752	6,416,356	6,914,193

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	111,074	141,423	145,724
5208 Transfer From Supplemental General	50	8,373	9,894	11,260
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	119,447	151,317	156,984
TOTAL EXPENDITURES & TRANSFERS	175	119,447	151,317	156,984
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	97,614	120,277	122,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	14,238	20,963	24,840
220 Social Security	225	7,411	9,045	9,455
290 Other	230	102	111	189
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	82	921	500
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	119,447	151,317	156,984

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	384,120	310,076	347,391
Cancellation of Prior Year Encumbrances	03			
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	1,175	740	
5000 OTHER				
5206 Transfer From General	135	198,520	125,720	145,600
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	583,815	436,536	492,991
TOTAL EXPENDITURES & TRANSFERS	175	273,739	89,145	492,991
UNENCUMBERED CASH BALANCE JUNE 30	190	310,076	347,391	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	92,511	67,914	153,510
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	11,432	12,368	24,841
220 Social Security	225	6,275	4,774	11,897
290 Other	230	749	592	1,917
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			1,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	748	1,117	3,250
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260	160,450	595	288,391
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			5,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

VIRTUAL EDUCATION		Code	12 mo.	12 mo.	12 mo.
		15 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES					
200 Employee Benefits					
210 Insurance (Employee)	290				
220 Social Security	295				
290 Other	300				
300 Purchased Professional & Technical Serv					
400 Purchased Property Services	307				
500 Other Purchased Services					
600 Supplies	315				
700 Property (Equipment & Furnishings)					
800 Other	325				
2200 Instr Support Staff					
100 Salaries					
110 Certified	330				
120 NonCertified	335				
200 Employee Benefits					
210 Insurance (Employee)	340				
220 Social Security	345				
290 Other	350				
300 Purchased Professional & Technical Serv					
400 Purchased Property Services	357				
500 Other Purchased Services					
600 Supplies	360				
640 Books (not textbooks) and Periodicals	365				
650 Technology Supplies	370				
680 Miscellaneous Supplies	375				
700 Property (Equipment & Furnishings)					
800 Other	380				
800 Other	385				
2400 School Administration					
100 Salaries					
110 Certified	445				
120 NonCertified	450				
200 Employee Benefits					
210 Insurance (Employee)	455				
220 Social Security	460				
290 Other	465				
300 Purchased Professional & Technical Serv					
500 Other Purchased Services	470				
500 Other Purchased Services	475	1,574	1,785	3,185	
600 Supplies	480				
700 Property (Equipment & Furnishings)					
800 Other	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					
400 Purchased Property Services	615				
400 Purchased Property Services	620				
500 Other Purchased Services					
600 Supplies	625				
600 Supplies	630				
700 Property (Equipment & Furnishings)					
800 Other	635				
800 Other	640				

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	273,739	89,145	492,991

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	9,590,063	10,137,733	11,858,623	11,858,623
Cancellation of Prior Year Encumbrances	03	38,770			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	41,301			
2022 \$	10	1,074,205	7,555		
2023 \$	15		2,128,823	39,935	39,935
2024 \$	20			2,083,515	2,315,017
1140 Delinquent Tax	25	6,181	24,412	11,416	17,115
1510 Interest on Idle Funds	30	224,468			0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	551,272	488,036		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	206,283	203,392	158,376	158,376
July - December Estimate	60				79,188
2450 Recreational Vehicle Tax	65	22,702	2,493	1,968	1,968
July - December Estimate	66				984
2460 Commercial Vehicle Tax	67	1,414	7,093	3,880	3,880
July - December Estimate	68				1,940
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	661	600	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	606,426	1,222,612	1,180,659	1,180,659
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	195,383	77,517		0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	12,559,129	14,300,266	15,338,372	15,657,685
TOTAL EXPENDITURES & TRANSFERS	175	2,421,396	2,441,643	15,338,372	15,338,372
July - December Estimate	180	~~~~~	~~~~~	~~~~~	319,313
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	15,657,685
UNENCUMBERED CASH BALANCE JUNE 30	190	10,137,733	11,858,623	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	428,119	503,085	1,200,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	25,217	3,007	
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350	960,067	1,319,655	1,400,000
490 Other	355			7,000,000
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	1,007,993	615,896	600,000
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.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 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			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			5,138,372
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	2,421,396	2,441,643	15,338,372

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	244,342	255,843	260,629
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	22,400	20,600	24,000
3000 STATE SOURCES				
3208 State Safety Aid	25	14,060	15,225	13,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	280,802	291,668	298,129
TOTAL EXPENDITURES & TRANSFERS	175	24,959	31,039	144,951
UNENCUMBERED CASH BALANCE JUNE 30	190	255,843	260,629	153,178

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	19,411	25,647	40,930
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,485	1,966	3,190
290 Other	230	19	26	31
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	426	382	800
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			90,000
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

DRIVER TRAINING		12 mo.	12 mo.	12 mo.
		Code 18 Line	2022-2023 Actual (1)	2023-2024 Actual (2)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	3,618	3,018	10,000
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	24,959	31,039	144,951

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	641,967	584,415	510,872
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	33	98	100
1600 Food Service				
1611 Student Sales (Lunch)	15	224,620	10,983	18,400
1612 Student Sales (Breakfast)	25	24,908	1,205	6,000
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	124,487	94,150	112,860
1990 Miscellaneous	55	34,264	28,213	100,000
3000 STATE SOURCES				
3203 School Food Assistance	65	16,423	19,756	18,240
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,595,675	1,999,302	2,146,450
4590 Other Federal Aid	80	254,046	49,360	50,000
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	2,916,423	2,787,482	2,962,922
TOTAL EXPENDITURES & TRANSFERS	175	2,332,008	2,276,610	2,962,922
UNENCUMBERED CASH BALANCE JUNE 30	190	584,415	510,872	0

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 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			
490 Other	235	1,816		
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260	141		
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	740,814	478,036	480,087
200 Employee Benefits				
210 Insurance	295	171,109	144,996	173,995
220 Social Security	300	55,054	35,367	37,326
290 Other	305	6,023	4,148	4,518
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315		1,523,830	2,144,136
590 Other Purchased Services	320	7,728	6,296	6,363
600 Supplies				
630 Food & Milk	325	1,137,105	7,599	
680 Miscellaneous Supplies	330	117,170	33,497	51,497
700 Property (Equipment & Furnishings)	335	95,048		65,000
800 Other	340		42,841	
TOTAL EXPENDITURES*	~~~	2,332,008	2,276,610	2,962,922

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			42,500
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	0	7,500
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	50,000

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			50,000
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	0	0	50,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	16,045	21,015	49,876
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	164,260	194,205	
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	62,301	75,495	72,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	201,820
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	50,000	50,472	50,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	292,606	341,187	373,696
TOTAL EXPENDITURES & TRANSFERS	175	271,591	291,311	373,696
UNENCUMBERED CASH BALANCE JUNE 30	190	21,015	49,876	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210			
120 NonCertified	215	232,104	221,301	255,000
200 Employee Benefits				
210 Insurance (Employee)	220			13,203
220 Social Security	225	17,614	16,725	19,762
290 Other	230	1,903	1,946	2,035
300 Purchased Professional & Technical Serv	235		800	
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	7,154	11,710	8,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	12,816	23,409	10,320
700 Property (Equipment & Furnishings)	270		15,420	60,876
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			4,500
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
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*	~~~	271,591	291,311	373,696

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,546,177	1,596,556	1,508,341
Cancellation of Prior Year Encumbrances	03	4,557	2,437	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	313,232	904,161	700,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20	10,851	7,643	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	11,259	2,645	11,000
4560 Aid Regular*	55	1,264,330	958,882	823,248
4570 Medicaid	60	357,895	261,198	260,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	4,005,003	3,985,771	5,352,500
5208 Transfer From Supplemental General	80	2,214,054	2,324,754	2,350,000
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	9,727,358	10,044,047	11,005,089
TOTAL EXPENDITURES & TRANSFERS	175	8,130,802	8,535,706	9,849,062
UNENCUMBERED CASH BALANCE JUNE 30	190	1,596,556	1,508,341	1,156,027

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

SPECIAL EDUCATION		12 mo.		12 mo.
		Code 30 Line	2022-2023 Actual (1)	2023-2024 Actual (2)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	2,470,374	2,281,961	2,704,235
120 NonCertified	215	1,234,668	1,449,994	1,565,993
200 Employee Benefits				
210 Insurance (Employee)	220	487,737	504,163	604,995
220 Social Security	225	270,926	288,954	360,943
290 Other	230	30,258	32,712	37,000
300 Purchased Professional & Technical Serv	235	250,957	473,176	677,600
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	38,907	33,149	35,000
600 Supplies				
610 General Supplemental (Teaching)	260	99,887	117,676	107,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	11,033	6,088	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	974,932	1,080,017	1,298,868
120 NonCertified	290	107,783	110,549	119,393
200 Employee Benefits				
210 Insurance (Employee)	295	93,192	166,671	200,006
220 Social Security	300	78,702	87,310	109,915
290 Other	305	8,833	10,437	11,865
300 Purchased Professional & Technical Serv	310	225,327	167,987	150,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	10,096	17,749	17,700
600 Supplies	320	17,766	18,538	15,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	272,403	279,468	289,568
120 NonCertified	400	94,700	55,788	60,762
200 Employee Benefits				
210 Insurance (Employee)	405	20,435	32,758	39,926
220 Social Security	410	27,888	25,670	27,151
290 Other	415	3,011	3,290	3,442
300 Purchased Professional & Technical Serv	420	29,954	23,258	27,000
400 Purchased Property Services	425			
500 Other Purchased Services	430	12,576	11,747	11,800
600 Supplies	435	1,270	443	900
700 Property (Equipment & Furnishings)	440			
800 Other	445			
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	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
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	1,243,151	1,176,636	1,353,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	14,036	14,673	20,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695		64,844	
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			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	745			
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*	~~~	8,130,802	8,535,706	9,849,062

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	112,748	247,168	241,431
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35	87,605	150,875	0
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	19,015	21,856	20,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125	48,888	48,190	48,888
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	204,017	228,960	240,000
5208 Transfer From Supplemental General	140	275,983	40,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	748,256	737,049	750,319
TOTAL EXPENDITURES & TRANSFERS	175	501,088	495,618	750,319
UNENCUMBERED CASH BALANCE JUNE 30	190	247,168	241,431	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	367,887	336,147	446,762
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	29,607	49,948	70,438
220 Social Security	225	27,924	25,873	34,624
290 Other	230	3,034	3,260	3,681
300 Purchased Professional & Technical Serv	235	2,045		113,926
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	17,099	20,995	20,000
600 Supplies				
610 General Supplemental (Teaching)	255	4,604	12,919	12,000

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES					
644 Textbooks	260				
650 Supplies (Technology Related)	263				
680 Miscellaneous Supplies	265				
700 Property (Equipment & Furnishings)	270				
800 Other	275				
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	1,888	3,150	2,800	
120 NonCertified	335				
200 Employee Benefits					
210 Insurance (Employee)	340				
220 Social Security	345	140	241	220	
290 Other	350				
300 Purchased Professional & Technical Serv	355	2,000		1,583	
400 Purchased Property Services	357				
500 Other Purchased Services	360	5,909	4,965	9,000	
600 Supplies					
640 Books (not textbooks) & Periodicals	365				
650 Technology Supplies	370				
680 Miscellaneous Supplies	375	38,951	38,120	35,285	
700 Property (Equipment & Furnishings)	380				
800 Other	385				
2400 School Administration					
100 Salaries					
110 Certified	445				
120 NonCertified	450				
200 Employee Benefits					
210 Insurance (Employee)	455				
220 Social Security	460				
290 Other	465				
300 Purchased Professional & Technical Serv	470				
500 Other Purchased Services	475				
600 Supplies	480				
700 Property (Equipment & Furnishings)	485				
800 Other	490				
2500 Central Services					
100 Salaries					
110 Certified	590				
120 Non-Certified	595				
200 Employee Benefits					
210 Insurance	600				
220 Social Security	605				
290 Other	610				

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES					
300 Purchased Professional & Technical Serv	615				
400 Purchased Property Services	620				
500 Other Purchased Services	625				
600 Supplies	630				
700 Property (Equipment & Furnishings)	635				
800 Other	640				
2600 Operations & Maintenance					
100 Salaries					
120 NonCertified	495				
200 Employee Benefits					
210 Insurance (Employee)	500				
220 Social Security	505				
290 Other	510				
300 Purchased Professional & Technical Serv	515				
400 Purchased Property Services					
411 Water/Sewer	520				
420 Cleaning	525				
430 Repairs & Maintenance	530				
440 Rentals	535				
490 Other	540				
500 Other Purchased Services	545				
600 Supplies					
610 General Supplies	550				
620 Energy					
621 Heating	555				
622 Electricity	560				
626 Motor Fuel (not schoolbus)	565				
629 Other	570				
680 Miscellaneous Supplies	575				
700 Property (Equipment & Furnishings)	580				
800 Other	585				
2700 Student Transportation Services					
120 NonCertified	586				
200 Employee Benefits	587				
500 Other Purchased Services					
513 Contracting of Bus Services	596				
520 Insurance	597				
626 Motor Fuel	588				
730 Equipment (including buses)	598				
800 Other	589				
2900 Other Support Services					
100 Salaries					
110 Certified	650				
120 NonCertified	655				
200 Employee Benefits					
210 Insurance	660				
220 Social Security	665				
290 Other	670				
300 Purchased Professional & Technical Serv	675				
400 Purchased Property Services	680				
500 Other Purchased Services	685				
600 Supplies	690				
700 Property (Equipment & Furnishings)	695				
800 Other	700				
TOTAL EXPENDITURES*	~~~	501,088	495,618	750,319	

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code	2022-2023	2023-2024	2024-2025
CAREER & POSTSECONDARY EDUCATION	34	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	332,563	303,087	397,861
Cancellation of Prior Year Encumbrances	03	240	410	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	424,786	363,528	276,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	54,791	61,118	48,440
3228 Mental Health (Community Mental Health)	45	18,264	20,373	26,083
3230 Safe & Secure Schools Grant	55	64,608	52,604	49,475
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	895,252	801,120	797,859
TOTAL EXPENDITURES	175	592,165	403,259	476,868
UNENCUMBERED CASH BALANCE JUNE 30	190	303,087	397,861	320,991

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
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	9,000	6,400	7,000
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. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
590 Other	255		1,572	4,000
600 Supplies				
610 General Supplemental (Teaching)	260	165,547	153,735	193,475
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	51,258	52,009	37,941
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	41	5,128	6,708
220 Social Security	300	3,434	3,931	3,739
290 Other	305	48	50	52
300 Purchased Professional & Technical Serv	310	18,264	20,373	26,083
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	2,457	2,788	5,000
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	4,926	2,612	10,000
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	51,353	42,603	52,870
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505		9,801	10,000
700 Property (Equipment & Furnishings)	510			
800 Other	515	89,758	73,466	120,000
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	196,079	28,791	
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	592,165	403,259	476,868

*Goes to Budget Line 175.

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2024-2025
		2022-2023 Actual (1)	2023-2024 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	690,052	1,818,018
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05		10,023	
1900 Other Revenue From Local Sources	07		0	
1961 Revenue From General	10		1,603,872	
1962 Revenue From Supplemental General	12		614,706	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25		20,419	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40		144,996	
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55		703,592	
1975 Revenue From Career and Postsecondary	65		49,948	
1977 Revenue From Federal Funds	71		294,637	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77		30,241	
1981 Revenue From At Risk (K-12)	78		644,178	
1982 Revenue From Virtual Education	79		12,368	
5000 OTHER				
5206 Transfer from General	80	690,052	580,000	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	690,052	5,399,032	
EXPENDITURES				
210 Health Care Services	85		3,581,014	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	0	3,581,014	
UNENCUMBERED CASH BALANCE JUNE 30	190	690,052	1,818,018	

KPERS SPECIAL RETIREMENT CONTRIBUTION		12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
Code 51 Line				
	UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~
	Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~
REVENUES				
	3000 STATE SOURCES			
	3221 KPERS	05	3,937,877	3,976,877
	RESOURCES AVAILABLE	70	3,937,877	3,976,877
EXPENDITURES				
	1000 Instruction			
	200 Employee Benefits	75	2,503,816	2,264,910
	2100 Student Support			
	200 Employee Benefits	80	444,198	378,986
	2200 Instructional Support			
	200 Employee Benefits	85	110,639	119,416
	2300 General Administration			
	200 Employee Benefits	90	98,283	122,901
	2400 School Administration			
	200 Employee Benefits	95	227,405	214,911
	2500 Central Services			
	200 Employee Benefits	100	89,823	90,152
	2600 Operations & Maintenance			
	200 Employee Benefits	105	361,526	613,598
	2700 Student Transportation Services			
	200 Employee Benefits	110		
	2900 Other Support Services			
	200 Employee Benefits	113		
	3000 Food Service			
	200 Employee Benefits	115	102,187	172,003
	TOTAL EXPENDITURES	175	3,937,877	3,976,877
	UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,914,713	1,914,713	1,914,713
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,914,713	1,914,713	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,914,713	1,914,713	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

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

CONTINGENCY RESERVE		Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES					
200 Employee Benefits					
210 Insurance	635				
220 Social Security	640				
290 Other	645				
300 Purchased Professional & Technical Serv	650				
400 Purchased Property Services	655				
500 Other Purchased Services	660				
600 Supplies	665				
700 Property (Equipment & Furnishings)	670				
800 Other	675				
2600 Operations & Maintenance					
100 Salaries					
120 NonCertified	520				
200 Employee Benefits					
210 Insurance (Employee)	525				
220 Social Security	530				
290 Other	535				
300 Purchased Professional & Technical Serv	540				
400 Purchased Property Services					
411 Water/Sewer	545				
420 Cleaning	550				
430 Repairs & Maintenance	555				
440 Rentals	560				
460 Repair of Buildings	565				
490 Other	570				
500 Other Purchased Services					
520 Insurance	575				
590 Other	580				
600 Supplies					
610 General Supplies	585				
620 Energy					
621 Heating	590				
622 Electricity	595				
626 Motor Fuel (not schoolbus)	600				
629 Other	605				
680 Miscellaneous Supplies	610				
700 Property (Equipment & Furnishings)	615				
800 Other	620				
2700 Student Transportation Serv					
2720 Supervision					
100 Salaries					
120 NonCertified	880				
200 Employee Benefits					
210 Insurance	882				
220 Social Security	884				
290 Other	886				
600 Supplies	888				
730 Equipment	890				
800 Other	892				
2710 Vehicle Operating Services					
100 Salaries					
120 NonCertified	894				
200 Employee Benefits					
210 Insurance	896				
220 Social Security	898				
290 Other	900				
442 Rent of Vehicles (lease)	902				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	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.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	438,781	480,909	232,424
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	37,596	37,930	
1990 Miscellaneous	20	2,943		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	300,000	88,937	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	779,320	607,776	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	298,411	375,352	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	298,411	375,352	
UNENCUMBERED CASH BALANCE JUNE 30	190	480,909	232,424	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	37,617	44,761	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60	15,815	11,860	
RESOURCES AVAILABLE	170	53,432	56,621	
TOTAL EXPENDITURES	175	53,432	56,621	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	47,293	50,570	
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	6,139	6,051	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	53,432	56,621	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	9,714,572	10,220,662	9,916,888	9,916,888
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	27,724			
2022 \$	10	3,982,588	103,140		
2023 \$	15		3,687,563	69,969	69,969
2024 \$	20			3,694,976	
1140 Delinquent Tax	25	13,680	67,729	20,001	29,987
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	8,635	0		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	483,071	494,511	448,117	448,117
July - December Estimate	60				224,059
2450 Recreational Vehicle Tax	65	6,293	5,735	5,567	5,567
July - December Estimate	66				2,784
2460 Commercial Vehicle Tax	67	3,011	19,678	10,978	10,978
July - December Estimate	68				5,489
2800 In Lieu of Taxes IRBs/Rental Excise	70	1,428	2,224	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,946,391	2,812,357	3,805,345	3,805,345
July - December Estimate*	77				600,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	284,057	152,128	0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86	0		0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	17,471,450	17,565,727	17,971,841	15,119,183
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,930,788	1,728,839	1,579,024	
890 Bond Fees	90				
831 Principal	95	5,320,000	5,920,000	8,565,000	
TOTAL EXPENDITURES	100	7,250,788	7,648,839	10,144,024	10,144,024
832 Interest Due July-December	105				729,713
890 Bond Fees July-December	110				
831 Principal Due July-December	115				5,300,000
990 Cash Basis Reserve	120				2,950,840
TOTAL OPERATING EXPENDITURE (18 MO)	185				19,124,577
UNENCUMBERED CASH BALANCE JUNE 30	190	10,220,662	9,916,888	7,827,817	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			4,005,394
	200	Delinquent Tax			100,135
	205	Amount of 2024 Tax to be Levied			4,105,529

*Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.
July - December estimate must be entered manually.

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 453 will meet on the 9th day of September 2024 at 6:05 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 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 the Central Office on the district website and will be available at this hearing.

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

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	28,226,750	20.000	28,691,810	20.000	30,817,947	4,351,526	20.000
Supplemental General (LOB)	08	8,373,014	12.501	8,994,763	14.242	10,236,770	4,147,427	14.390
SPECIAL REVENUE								
Federal Funds	07	3,981,368		6,147,548		5,978,795		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	325,547		235,777		260,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,705,752		6,416,356		6,914,193		
Bilingual Education	14	119,447		151,317		156,984		
Virtual Education	15	273,739		89,145		492,991		
Capital Outlay	16	2,421,396	4.468	2,441,643	7.995	15,338,372	2,315,017	8.000
Driver Training	18	24,959		31,039		144,951		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,332,008		2,276,610		2,962,922		
Professional Development	26	0		0		50,000		
Parent Education Program	28	271,591		291,311		373,696		
Summer School	29	0		0		0		
Special Education	30	8,130,802		8,535,706		9,849,062		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	501,088		495,618		750,319		
Gifts and Grants	35	592,165		403,259		476,868		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		3,581,014				
KPERs Special Retirement Contribution	51	3,937,877		3,976,877		5,080,460		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	298,411		375,352				
Activity Fund	56	53,432		56,621				
DEBT SERVICE								
Bond and Interest #1	62	7,250,788	16.565	7,648,839	14.001	10,144,024	4,105,529	14.244
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	73,820,134	53.534	80,840,605	56.238	100,028,354	14,919,499	56.634
Less: Transfers	105	15,086,211		17,799,609		15,471,323		
NET USD EXPENDITURES	110	58,733,923		63,040,996		84,557,031		
TOTAL USD TAXES LEVIED	115	12,833,150		15,156,433		14,919,499		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2024-2025 Budget

Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER							
Historical Museum	80	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board	82	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board Employee Benefits	83	0 0.000	0 0.000	0 0.000	0	0	0.000
Recreation Commission	84	0 0.000	0 0.000	0 0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0 0.000	0 0.000	0 0.000	0	0	0.000
TOTAL OTHER	120	0 0.000	0 0.000	0 0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$12,833,150	\$15,156,433		\$14,919,499		
Assessed Valuation - General Fund	128	\$213,129,934	\$240,524,425		\$217,576,306		
Assessed Valuation - All Other Funds	130	\$255,405,699	\$285,094,012		\$288,220,397		
Assessed Valuation - Capital Outlay	129	\$246,775,422	\$278,039,968		\$289,377,144		
Outstanding Indebtedness, July 1		2022	2023	2024			
General Obligation Bonds	135	72,340,000	68,120,000	62,200,000			
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	72,340,000	68,120,000	62,200,000			

*Tax Rates are expressed in Mills

Michael Carney _____ Board President
Beth Mattox _____ Clerk of the Board

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

The governing body of Unified School District 453 will meet on the 9th day of September 2024 at 6:00 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the Central Office and will be available at this hearing.

	Revenue Neutral Tax Rate			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$4,807,202	20.000	19.419	\$4,351,526	20.000
Capital Outlay	\$2,281,989	7.995	7.717	\$2,315,017	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$4,065,781	14.242		\$4,147,427	14.390
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$3,998,174	14.001		\$4,105,529	14.244
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	\$8,063,955	28.243	27.255	\$8,252,956	28.634

Michael Carney _____ Board President
Beth Mattox _____ Clerk of the Board

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$4,065,781	\$2,281,989	\$3,998,174	\$0
3. Less: percent of delinquent taxes (3a)	\$40,658	\$22,820	\$39,982	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$2,198,710	\$1,249,877	\$2,148,335	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$60,189	\$33,788	\$59,171	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,505,533	\$845,158	\$1,480,057	\$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)	\$189,539	\$90,411	\$200,660	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,994,629	\$2,242,054	\$3,928,205	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$71,152	\$39,935	\$69,969	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$30,494	\$17,115	\$29,987	\$0
Tax Collection Ratio (Jan, Mar, June)	92.588 %	93.288 %	92.231 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	50.000	Sept. 20, 2025	4.000
		Mar. 20, 2025	1.000	Oct. 31, 2025	6.000
		June 5, 2025	39.000		
	=		90.000	TOTAL	100.000
2. Estimated percent of distribution (Jan., Mar., June)	=		\$217,576,306		(Must total 100%)
3. 2024 General Fund Assessed Valuation	=		\$4,351,526		
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)	=		\$3,916,373		
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)	=				

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0

12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan. Mar. June)	0.000 %	0.000 %	0.000 %

Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025	\$975,519	\$0	\$0
(13)			
Estimated 16/20M Tax* 7/1/2024 to 6/30/2025	\$1,855	\$12,142	(15)
(16)			
(18) 2022 DELINQUENT TAX PERCENTAGE	= 2.0000 %	Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	\$23,945

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	1.00%	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2024 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. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$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, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	1.000	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2024 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. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$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, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$4,065,781	\$2,281,989	\$3,998,174	
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$2,198,710	\$1,249,877	\$2,148,335	
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$60,189	\$33,788	\$59,171	
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,505,533	\$845,158	\$1,480,057	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$189,539	\$90,411	\$200,660	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,953,971	\$2,219,234	\$3,888,223	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$111,810	\$62,755	\$109,951	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	92.588 %	93.288 %	92.231 %	0.000 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2024 *			
2. 2023 Actual Taxes Levied*			
3. Less: percent of delinquent taxes	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**			
6. Less: June 5, 2024 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/labated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2024 *					
2. 2023 Actual Taxes Levied*					
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**					
6. Less: June 5, 2024 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$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, 2024 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2024 *				
2. 2023 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**				
6. Less: June 5, 2024 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
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. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$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, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

FORM 118
2024-2025 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

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

1. Estimated number of Special Education Teachers (FTE*)	<u>75.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>90.0</u> times .4 =	<u>36.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>111.0</u>
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x \$30,800)	<u>\$3,418,800</u>

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$90,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$1,400,000</u>
7. Insurance	<u></u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u></u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$10,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u></u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$4,214</u>
12. Teacher travel (in-district)	<u>\$25,411</u>
13. Total of Lines 5 through 12	<u>\$1,529,625</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u></u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$1,529,625</u>
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	<u>\$1,223,700</u>
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	<u></u>
18. Estimated Medicaid Replacement State Aid	<u>\$180,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	<u></u>
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	<u>\$530,000</u>
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	<u>\$5,352,500</u>

Form 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$30,817,947</u>
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	<u>\$6,087</u>
b. 2024-25 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2024-25 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2024-25 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2024-25 Special Education State Aid	=	<u>\$5,352,500</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$5,358,587</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$25,459,360</u>

Form 150
2024-2025
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1.	2024-25 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				= <u>3,419.7</u>
2.	Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/24 <u>45.0</u> + 2/20/25 <u>0.0</u>				= <u>45.0</u>
3.	2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				= <u>3,464.7</u>
4.	Estimated 2024-25 weighted low enrollment and high enrollment.				
	(from line 3) <u>3,464.7</u> x <u>0.035040</u> factor (from Table II)				= <u>121.4</u>
5.	Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				= <u>6.1</u>
	A. (9/20/24 Contact Hrs <u>21.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395				= <u>1.4</u>
	B. (9/20/24 ELL Headcount <u>33</u> + 2/20/25 ELL Hdct <u>0</u>) x .185				= <u>6.1</u>
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>				
6.	Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))				
	(9/20/24 CTE contact hrs <u>530.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5				= <u>44.2</u>
7.	Estimated 2024-25 At-Risk Student Weighting				
	9/20/24 Free Lunch <u>1,679</u> + 2/20/25 Free Lunch <u>0</u> x 0.484				= <u>812.6</u>
8.	Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)				= <u>162.9</u>
9.	Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>516,996</u>	+	\$5,378	= <u>96.1</u>
10.	Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u>	+	\$5,378	= <u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>5,352,500</u>	+	\$5,378	= <u>995.3</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment				= <u>0.0</u>
13.	Estimated 2024-25 Virtual State Aid (Table IV, Line 4)				= <u>\$145,600</u>
14.	Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>5,703.3</u>	x	\$5,378 + 145600	= <u>\$30,817,947</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	+	\$5,378	= <u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)				
16.	Total General Fund Budget Authority including Cost of Living.	<u>5,703.3</u>	x	\$5,378 + 145600	= <u>\$30,817,947</u>
Local Option Budget -- See Form 155					
17.	Estimated 2024-25 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed				
	(Lines 3 through 10 + 15) = 4708 x \$5452 = \$25668016 + <u>5,352,500</u> (Spec Ed)				= <u>\$31,020,516</u>

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>YES</u>	
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,468.2</u>
3. 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,454.3</u>
5. Estimated 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,336.7</u>
7. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,336.7</u>
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,468.2</u>
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,454.3</u>
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,336.7</u>
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,336.7</u>
14. 3 Prior Years' Average FTE*:	$\frac{3,468.2}{\text{(line 10)}} + \frac{3,454.3}{\text{(line 11)}} + \frac{3,336.7}{\text{(line 12)}} \div 3 = \frac{3,419.7}{\text{(goes to line 14)}}$	$2 \text{ Prior Years' AVG FTE } \div 2 = \frac{3,395.5}{\text{(goes to line 14)}}$
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2024-25 FTE adjusted enrollment for budget purposes (higher of line 12, 13, or line 14 (2YR AVG or 3YR AVG if qualified for Military Provision).		= <u>3,419.7</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>3,419.7</u>

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

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

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

EXAMPLE: (FTE of 954.0)

$$\{[5406 - 1.237500 (954.0 - 300)]+3642.4\} -1$$

$$\{[5406 - 1.237500 (654.0)]+3642.4\} -1$$

$$\{[5406 - 809.325]+3642.4\} -1$$

$$(4597.675+3642.4) -1$$

$$1.261991 -1$$

$$0.261991$$

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2024.			=	<u>17.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2024 who reside in the district 2.5 miles or more (Estimated)	<u>728.0</u>	+ 2-20-25	<u>0.0</u>	= <u>728.0</u>
3. Index of density = Line 2	<u>728.0</u>	divided by Line 1	<u>17.0</u>	= <u>42,824</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				= <u>\$550</u>
		Factor A [BASE Change]		1,2912
		Factor B [Transported Students times Per Capita Allowance]		\$400,400
		Factor C [Factor B times Constant]		\$400,400
		Factor D [Factor C times Factor A]		\$516,996
6. 2024-25 Trans. State Aid =	<u>516,996</u>	(to Line 9, Page 1)		= <u>516,996</u>

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

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

1. Estimated 9/20/24 FTE enrollment for full-time students enrolled in virtual programs.	<u>24.0</u>	X	\$5,600	=	<u>134,400</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>2.0</u>	X	\$5,600	=	<u>11,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$145,600</u>

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

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

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

1. Estimated 2024-25 Free Lunch Percentage (1B divided by 1A)			=	<u>48.86 %</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			=	<u>3,436</u>
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			=	<u>1,679</u>
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>162.9</u>
A. USD Level (i or ii)			=	<u>162.9</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>162.9</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</u>

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

1. Estimated 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>812.6</u>		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>162.9</u>		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	<u>975.5</u>	X	\$5,378 = <u>\$5,246,239</u>

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 21.0 + 6 x 0.395 = 1.3825 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and multiplying by factor of 0.185. Total headcount 33 x 0.185 = 6.1050 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 530.0 + 6 = 88.3333 [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? = YES
2. Did the district have a military dependent student enrolled during the 2023-2024 school year? = YES
3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 3,336.7 = NO

FORM 155
2024-2025 LOCAL OPTION BUDGET

- 1. Authorized percent for 2024-25 school year (Max 32.00%) = 32.00 %
- 2. Authorized percent due to Election to increase LOB authority (Max 33%)
Expires _____ = 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 2024-2025
(2024-25 LOB Base General Fund \$ 31,020,516 X Lower of Line 4 or Line 5 \$ 10,236,770
- 7. ADOPTED LOB FOR 2024-2025 \$ 10,236,770

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: 14.36 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,470,000

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.11 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$11,260

2024 House Sub for Senate Bill 387 (New)

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

Percent of special education weighting to total adjusted (weighted) enrollment: 17.59 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$1,800,648

Form 162

2024-2025 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-24 to 6-30-25
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	36,000	.7750	\$27,900	.0400	\$1,440	0.00	\$0	\$29,340
	Jr. High	2.	32,000	.7750	\$24,800	.0400	\$1,280	0.00	\$0	\$26,080
	Sr. High	3.	42,000	.7750	\$32,550	.0400	\$1,680	0.00	\$0	\$34,230
Free		4.	300,000	4.6250	\$1,387,500	.0400	\$12,000			\$1,399,500
Reduced		5.	46,000	4.2250	\$194,350	.0400	\$1,840	0.40	\$18,400	\$214,590
Adult		6.	11,000						\$0	\$0
	TOTAL	7.	467,000		\$1,667,100		\$18,240		\$18,400	\$1,703,740
BREAKFAST										
Paid	Elem	8.	10,000	.3800	\$3,800				\$0	\$3,800
	Jr. High	9.	5,000	.3800	\$1,900				\$0	\$1,900
	Sr. High	10.	5,000	.3800	\$1,900				\$0	\$1,900
Free		11.	155,000	2.7300	\$423,150					\$423,150
Reduced		12.	20,000	2.4300	\$48,600			0.30	\$6,000	\$54,600
Adult		13.	6,000						\$0	\$0
	TOTAL	14.	201,000		\$479,350				\$6,000	\$485,350
SNACKS										
Paid	Elem	15.		.1000	\$0				\$0	\$0
	Jr. High	16.		.1000	\$0				\$0	\$0
	Sr. High	17.		.1000	\$0				\$0	\$0
Free		18.		1.1700	\$0					\$0
Reduced		19.		.5800	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2625	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3800	\$0				\$0	\$0
	Jr. High	26.		.3800	\$0				\$0	\$0
	Sr. High	27.		.3800	\$0				\$0	\$0
Free		28.		2.2800	\$0					\$0
Reduced		29.		1.9800	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.6950	\$0				\$0	\$0
	Jr. High	33.		.6950	\$0				\$0	\$0
	Sr. High	34.		.6950	\$0				\$0	\$0
Free		35.		4.5450	\$0					\$0
Reduced		36.		4.1450	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1000	\$0				\$0	\$0
	Jr. High	40.		.1000	\$0				\$0	\$0
	Sr. High	41.		.1000	\$0				\$0	\$0
Free		42.		1.1700	\$0					\$0
Reduced		43.		.5800	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.6950	\$0				\$0	\$0
	Jr. High	47.		.6950	\$0				\$0	\$0
	Sr. High	48.		.6950	\$0				\$0	\$0
Free		49.		4.5450	\$0					\$0
Reduced		50.		4.1450	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162
2024-2025 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-24 to 6-30-25
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.	2.9375	\$0					\$0
Adult (if charge)	54.						\$0	\$0
TOTAL	55.	0	\$0				\$0	\$0
LUNCH								
Free	56.	5.1450	\$0		\$0			\$0
Adult (if charge)	57.						\$0	\$0
TOTAL	58.	0	\$0				\$0	\$0
SNACKS								
Free	59.	1.2200	\$0					\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0	\$0				\$0	\$0
SUPPER								
Free	62.	5.1450	\$0					\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx	xxxxxxxx			xxxxxx	\$112,860	\$112,860
12 Months								
Total Income	66.	xxxxxxxx	\$2,146,450		\$18,240		\$137,260	\$2,301,950

2024-2025
FORM 194

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

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

	(1) 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)	XXXXXXX	XXXXXXX	XXXXXXX	33.22%	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$3,194,980	37.28%	\$243,661	24.90%	\$3,033	\$0	\$463	\$5,981
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,141,922	13.32%	\$87,059	8.90%	\$1,084	\$0	\$166	\$2,137
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$4,233,649	49.40%	\$322,877	32.99%	\$4,019	\$0	\$614	\$7,925
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 Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,570,551	100.00%	\$653,598	100.00%	\$8,135	\$0	\$1,243	\$16,043

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by 67.
- (f) Includes the total 2022 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2024-2025
FORM 194-A

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2025, to June 30, 2025

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

	(1) 2023 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	39.30%	XXXXXXXXXX	31.74%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$4,065,781	0.00%	\$126,515	26.83%	\$1,575	\$0	\$241	\$3,105
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,281,989	22.06%	\$71,016	15.06%	\$884	\$0	\$135	\$1,743
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,998,174	38.64%	\$124,390	26.38%	\$1,548	\$0	\$236	\$3,053
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 Brfts	\$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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
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 Brfts	\$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	\$10,345,944	100.00%	\$321,921 (c)	100.00%	\$4,007 (e)	\$0 (e)	\$612 (e)	\$7,902 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2023 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2024-2025 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2024 to 6/30/2025 (12 mo.) (Number of Driver Ed pupils completing program) 100 x \$135) = \$13,500

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2023-2024 School Year = \$3,976,877

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 27.75 %) = \$1,103,583

4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = \$5,080,460

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = 50,000

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

3. Multiply Legal Maximum General Fund Budget X 0.005 = 154,090

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

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = 7,500

FORM 239

2024-2025 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2024-25 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$10,236,770</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>10,236,770</u> x factor <u>0.5405</u>	=	<u>\$5,532,974</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$5,532,974</u>

FORM 243

2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2024 Taxes Levied in the Capital Outlay Fund	=	<u>\$2,315,017</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5100</u>	=	<u>\$1,180,659</u>

FORM 242
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2024-2025 bond and interest fund payments		=	<u>\$7,610,689</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5000</u>	=	<u>\$3,805,345</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$3,805,345</u>

FORM 244
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

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

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

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

1. Estimated 2024-2025 bond and interest fund payments		=	<u>\$2,533,335</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>100</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

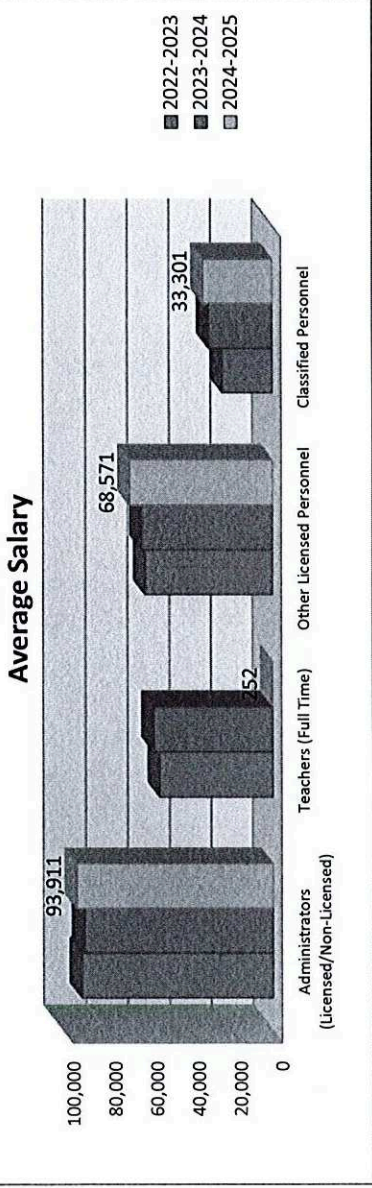
FORM 248
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

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

Average Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	42.0	3,844,218	91,529	41.0	3,706,975	90,414	42.0	3,944,248	93,911
Teachers (Full Time)	274.0	14,890,142	54,344	249.0	14,264,567	57,287	249.0	62,788	252
Other Licensed Personnel	47.0	2,874,367	61,157	49.0	3,079,888	62,855	46.0	3,154,264	68,571
Classified Personnel	260.0	6,253,139	24,051	260.0	7,954,911	30,596	262.0	8,724,762	33,301
Substitutes/Temporary Help	~	756,944	~	~	935,780	~	~	978,394	~



DEFINITIONS

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

** 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).

**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.

**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.

****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.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	36,874	8,678	6,087
Federal Funds	07	0	0	0
Supplemental General	08	268,353	222,261	586,088
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	107,587	105,423	95,954
Bilingual Education*	14	0	0	0
Virtual Education*	15	384,120	310,076	347,391
Capital Outlay	16	9,590,063	10,137,733	11,858,623
Driver Training*	18	244,342	255,843	260,629
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	641,967	584,415	510,872
Professional Development*	26	0	0	0
Parent Education Program*	28	16,045	21,015	49,876
Summer School*	29	0	0	0
Special Education*	30	1,546,177	1,596,556	1,508,341
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	112,748	247,168	241,431
Gifts/Grants	35	332,563	303,087	397,861
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	690,052	1,818,018
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,914,713	1,914,713	1,914,713
Text Book & Student Material*	55	438,781	480,909	232,424
Activity Fund	56	0	0	0
Bond and Interest #1	62	9,714,572	10,220,662	9,916,888
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		25,348,905	27,098,591	29,745,196
Enrollment (FTE) ¹		3,519.7	3,386.1	3,407.7
Amount per Pupil ²		7,202	8,003	8,729
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

	July 1, 2022	July 1, 2023	July 1, 2024
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	4,764,513	4,931,703	4,650,759

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	28,226,750	28,691,810	30,817,947
LOB	8,373,014	8,994,763	10,236,770
Total	36,599,764	37,686,573	41,054,717

CASH BALANCE			
Percentage	13.02%	13.09%	11.33%