

2024-2025 BUDGET



USD 385

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

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District Budget

- Code 01 Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
- Code 02 Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
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Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
- Code 08 Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
- Code 11 Preschool-Aged At-Risk – Revenue (local, federal)
Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies

- Code 13 At Risk K-12 – Revenue (local, federal)
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- Code 16 Capital Outlay – Revenue [local, county, federal (impact aid construction)]
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- Code 18 Driver Training – Revenue (local, state)
Driver Training – Expenditures such as salaries, supplies, equipment, etc.
- Code 24 Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
- Code 26 Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 29 Summer School – Revenue (local, federal)
Summer School – instruction, salaries, supplies, equipment, energy, etc.
- Code 30 Special Education – Revenue (local, state, federal)
Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
- Code 34 Career and Postsecondary Education – Revenue (local, federal)
Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
- Code 35 Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
- Code 51 KPERs – Revenue (state); Expenditures such as employee benefits
- Code 53 Contingency Reserve – Revenue (transfer from general)
Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
- Code 55 Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
- Code 56 Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This does not include student organizations or clubs.
- Code 62 Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
- Code 99 Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
- Revenue Neutral.... This "Revenue Neutral Tax Rate" form is required to be published in the local paper if *Taxes Levied* for the budget year exceed the revenue neutral rate.
- Average Salary This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code

2000 Support Services

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

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

- 2110
- 2111
- 2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

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

FUNDS

Description

- **General Fund, Supplemental General Fund** (*i.e. Local Option Budget or LOB*)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (*Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERs, and Cost of Living*).

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

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (*Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes*)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

###

P:Workshops Budget Samples/2024/Cover Page Index Coding

A group of diverse students, including boys and girls, are cheering enthusiastically on a baseball field. Many have their arms raised in the air, some with clenched fists. They are wearing various clothing, including white baseball jerseys with "CENTRAL" and "15" visible, and a grey t-shirt with "MIDGERS" in red. The background shows a green field and a yellow fence under a bright sky.

A ANDOVER PUBLIC SCHOOLS

2024-25
**Profile
Information**

Introduction

The Andover Unified School District #385 spans 47 square miles in Butler and Sedgwick counties, covering both the City of Andover and an eastern portion of Wichita. Approximately 5,500 students attend one virtual, six elementary, two middle and two high schools in Andover.

Andover schools take pride in their academic excellence and progress to exceed local, state and national goals. Our tradition of excellence is evident in our National Merit Finalists and Semi-Finalists, continually high ACT scores, state championships in athletics and activities and regional and national recognitions awarded to programs and staff. Andover is a progressive district focused on helping students succeed.

Andover Public Schools holds high expectations for students and staff. Our success is evident in the many awards and recognitions staff receive. Andover educators have won recognitions such as Kansas Teacher of the Year, Kansas Teacher of the Year finalists and semi-finalists, Kansas Master Teacher, Kansas History Teacher of the Year and many more.

The district enjoys a partnership with Butler Community College that allows high school students the opportunity to earn college credit hours. The district also participates in the Butler County Special Education Interlocal #638 and the ORION Education Services. Andover employs counselors and nurses in each building, has intervention and prevention teams available to work with at-risk students, employs paraprofessionals to assist librarians and teachers and has active parent volunteer organizations that enhance learning experiences.

The Andover community overwhelmingly passed a \$188 million bond issue in May of 2017. These bond projects are now nearly complete and have touched every school in the district. The focus of the bond projects include safety, storm shelters, building upgrades, improvements for academic and athletic programs and two replacement schools.

All of this has contributed to the success of Andover Public Schools.

Mission Statement

Andover Public Schools prepares learners for a changing world by creating meaningful educational opportunities that equip and empower students to lead successful and fulfilling lives.

Portrait of a Graduate



Academic preparation

- Has skills and knowledge to pursue life goals
- Has real-world experience to succeed after high school

Collaboration and communication

- Works well with others
- Values teamwork

Innovative thinking

- Thinks critically and independently
- Solves problems creatively

Integrity and character

- Has strong work ethic
- Does the right thing

Resilience

- Learns from mistakes and failures
- Adapts to an ever-changing world

2024-2025 Budget General Information Andover Public Schools



Unified School
District #385
Butler County, KS



1432 N Andover
Road, Andover,
Kansas 67002



www.usd385.org



[@AndoverSchools](https://twitter.com/AndoverSchools)



[www.facebook.com/
AndoverPublic-
Schools](https://www.facebook.com/AndoverPublic-Schools)

Present to: The Board of Education

Jennifer Seymour, President
Josh Wells, Vice President
Tim Brunson
Andrew Chaney
Pierre Harter
Jill Hodge

Prepared by:

Business Department
Sherame Kneisel, Chief Financial Officer/Treasurer

Administration:

Brett White, Superintendent of Schools
Jeremy Boldra, Assistant Superintendent of Human Resources
Jill Lachenmayr, Assistant Superintendent of Academic Affairs
Sherame Kneisel, Chief Financial Officer/Treasurer
Terry Rombeck, Director of Communication
Richard Bell, Executive Director of Operations
Brad Niessen, Director of Technology
Jamie Bohannon, Clerk of the Board

The Andover Public Schools does not discriminate on the basis of race, color, national origin, sex, handicap/disability, religion or age. Persons having inquiries may contact the school district's ADA and Section 504 coordinator, 1432 N Andover Road, Andover, Kansas, 67002, 316-218-4660.

The Importance of Cash Balances in Kansas School District Budgets

As long as school budgets have been in existence, there have been questions regarding the reasons why schools need to maintain cash balances. Because school budgets are substantially larger and significantly different than the personal budgets managed by our patrons, parents and politicians, there has always been confusion about why schools need to retain cash balances. The purpose of this report is to help the reader better understand the need for schools to maintain and illustrate adequate cash flow throughout the annual budget cycle.

Why are sufficient fund balances so important?

School districts must maintain adequate financial reserves in order to demonstrate a strong fiscal position, solid financial planning, and sound fiscal management. First and foremost, fund balances should be maintained at a level that supports attaining a district's long-range educational goals for the children of our community. Reserves should be adjusted to insulate districts against future instabilities and/or reductions of revenue. Achieving an appropriate amount of financial reserves enables a district to meet both planned and unplanned short-term cash flow needs while also setting aside funds for anticipated future needs.

Conversely, insufficient fund balances typically force districts to reduce expenditures which results in the elimination of programs and personnel; both of which are detrimental to advancing educational achievement. In the area of capital needs, a district may be forced to borrow which ultimately results in additional interest expenses being borne by our taxpayers. On the flip side, a district that can illustrate a fiscally sound level of financial reserves will receive higher credit ratings which, in turn, lower borrowing costs. Ultimately, taxpayer dollars that are not spent on interest expenses can be utilized to support the educational mission of the district.

In summary, financial reserves provide:

1. Adequate funds for cash flow.
2. Adequate funds for planned and unplanned expenses as well as planned investments. This provides a way to set money aside for repairs (roofs), maintenance (new heating and cooling systems, etc.), catastrophic or near catastrophic events or major purchases (busses, textbooks, new educational programs).
3. Adequate funds for insulation against revenue loss and instability. This helps to address uncertainty about state and federal funding, as well as the challenges associated with school districts dealing with declining enrollment. For the Kansas districts currently faced with declining enrollment, having sufficient fund balances allows these districts to better manage the decline.
4. Adequate mechanisms to accumulate sufficient funds to make designated future purchases or implement new programming initiatives without borrowing or diverting existing and needed program budgets.
5. Adequate funds for contractual and other legal contingencies.

In conclusion, maintaining reserve balances is a very import of the budget process. Presently, Kansas School Districts operate on a one-year budget process with limited ability to plan for the future. Reserve balances are the safety net most districts have in place to work through the fluctuations in yearly funding, delayed State Aid payments and increased operating costs.

When reviewing the budgets of Kansas Schools, districts typically maintain cash reserves in the following funds for the following reasons:

➤ **Instructional Funds:**

- **K-12 At-Risk (Fund 13)**
- **Bilingual / English as a Second Language (Fund 14)**
- **Career & Post-Secondary Education (Fund 34)**

Each year, school districts are required to illustrate that all state aid received in these funds are spent on programs directly related to these funds. However, several years ago the legislature began allowing the practice of transferring funds over and above the state aid allocation in order to build a fund balance; thus allowing districts to deal with the fluctuation of enrollment and changes in yearly programming.

➤ **Special Education (Local Fund 30)**

Special Education aid has never covered the full cost of providing special services for our special needs students. As such, these funds must receive supplemental support from district general fund budgets. Funding for Special Education has been flat or nearly flat for several years and unfortunately, the yearly allocation each district receives is typically unknown until the spring of each school year. School districts carry over funds in special education for two reasons. The first reason is that school districts do not receive state aid for Special Education until October. This means that each school district needs to have carryover funds to pay teachers and other expenses. The second reason that school districts need reserves is to meet the additional/rising cost of the program. State support for special education is currently below statutory requirements for the district.

➤ **Summer School (Fund 29)**

Summer School and Extended Year Programs are not funded by the state for non-Special Education students. As such, not every district is able to offer summer school due to the expense of the program. Schools that offer Summer School usually try to build a reserve balance in order to deal with the yearly fluctuation of enrollment numbers and the different needs of students. The reserve balance is used as a management tool to cover expenses. Summer school programs from 2021 through summer of 2024 are funded under the ESSER federal program.

➤ **Drivers Education (Fund 18)**

Over the years, Drivers Education has become more of a service that school districts offer to parents than part of the current high school curriculum. The revenue received from student fees and a small amount of state aid are used to fund operating costs. The program is for the most part self-sufficient. Funding can only be used in support of the program. Any vehicles purchased or leased must be used for the purpose of the program.

➤ **Professional Development (Fund 26)**

Since there is only a small amount of state aid to assist schools in providing professional development for their employees, the majority of funds for professional learning are transferred from either the General Fund or the Supplemental General Fund / Local Option Budget. School districts are not required to spend all of the funds that are transferred to the Professional Development fund each year. Any carryover balances are used in the next school year for staff support.

➤ **Textbook (Fund 55)**

The textbook fund consists primarily of fees charged to students for use of district resources. In some cases, schools are also required to make transfers from the General Fund to help support the expenses associated with curriculum/textbook adoptions. The primary expense is curriculum adoptions and other materials used by students in a classroom.

➤ **4-Year-Old At-Risk / Pre-K (Fund 11)**

As is typically the case in most funds, state funding does not cover the total cost of a district's efforts to provide instruction to students enrolled in the 4 Year At-Risk program. Therefore, each district offering these programs usually supplements the costs of the program through transfers from the General Fund or Local Option Budget. At times, school districts will transfer additional funds to the At-Risk / (Pre-K) program or build cash balances as a way to budget for program needs in the future.

Specific Program Funds (Specific Mill Levy or Self-Funded)

➤ **Capital Outlay (Fund 16)**

Capital Outlay resources are used to help pay for facilities costs – building construction, remodeling, and renovations; as well as “non-consumable” items like vehicles, lawnmowers and classroom furniture. Districts typically build reserves in these funds for future capital projects and purchases of equipment. Items like roofs, buildings, busses, remodeling expenses and other district vehicles. This fund is restricted, only certain expenditures are allowed.

➤ **Bond & Interest (Fund 62)**

This fund is restricted and solely designed for the purpose of paying off specific voter approved debt (bond issues). A reserve balance is essential in this fund to meet annual payment obligations. The reserve balance can only be used to pay off bonds. This fund is calculated on an 18-month basis due to the difference in timing of payments and the receipt of tax revenues.

➤ **Food Service (Fund 24)**

Providing students with breakfast and lunch are services provided to students at each district. The funding for a district's food service program is derived from the Federal Government, State Government and student fees. If the revenue from these three sources is not enough to cover expenses, the local Board of Education is forced to transfer monies from their general fund to cover the excess costs. Districts attempt to maintain adequate cash balances in this fund for two primary reasons. The first reason is that federal lunch and state aid support payments are not typically distributed to local schools until September. This forces districts to have enough carryover to cover food costs and employee wages for the first two months of the school year. The second reason that school districts carry over resources in this fund is to adapt to the ever-changing cost of food and to have funds available to replace ovens and other expensive equipment.

➤ **Contingency Reserve (Fund 53)**

The Contingency Reserve Fund is used primarily as a “rainy day” fund for the district when unforeseen, unbudgeted items occur during the school year. Because school districts are typically unable to borrow or incur debt for operational purposes, this fund is used predominately when expenses occur that are not planned for in the adopted budget plan. More specifically, these funds are used for unexpected items like a roof failure, replacement of equipment, additional payroll costs, increased insurance costs, etc. Unlike other reserve balance funds, this one does not have a specific purpose so it can generally be used for most school expenditures. Board approval is required for any and all expenditures. Increases in cash balance are generated through approved transfers from other funds.

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Public School District Reports (KSDE)

[\(Data Central\)](#)

K-12 Statistics (Building, District or State Totals):

[Kansas K-12 Reports](#)

Attendance / Enrollment

Personnel (Certified / Non-Certified)

Graduates / Dropouts

Crime / Violence

Inclement Weather / In-Service Date

Building

Transportation

Suspension / Expulsion

School Finance Reports:

[Warehouse](#)

Assessed Valuation

Cash Balance

Headcount Enrollment

Mill Levies

Personnel (Certified/Non-Certified)

Salary Reports

Transportation

Bond

State Foundation Aid & LOB

Expenditure

Kindergarten Formats

Meal Pricing

Pupil to Teacher Ratio

[Comparative Performance & Fiscal System \(CPFS\)](#)

Budget Reports by Fund, Function & Object Code

[Budgets](#)

Budget, At a Glance, Profile, Form 150, & Summary

[CPA Reports](#)

[School District Funding Report](#)

Kansas State Building Report Card:

[Kansas Report Card](#)

Attendance Rate

Graduation / Dropout / Post-Secondary Progress

School Violence

Assessments - NAEP (Reading / Mathematics)

Similar Schools

Title I statue

Teacher Quality

Enrollment

IDEA Performance Plan

Performance Level

ACT Scores

Grade Range

Website / Contact Info

Demographic

Summary of Total Expenditures by Function (All Funds)

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$44,277,174	48%	\$43,147,278	49%	-3%	\$45,065,892	47%	4%
Student Support Services	\$2,585,431	3%	\$2,577,563	3%	0%	\$2,587,381	3%	0%
Instructional Support Services	\$2,233,319	2%	\$2,145,158	2%	-4%	\$2,287,928	2%	7%
Administration & Support	\$8,754,421	10%	\$9,318,468	11%	6%	\$10,436,996	11%	12%
Operations & Maintenance	\$7,957,826	9%	\$7,603,704	9%	-4%	\$11,179,440	12%	47%
Transportation	\$3,194,931	3%	\$3,420,528	4%	7%	\$3,602,798	4%	5%
Food Services	\$2,987,791	3%	\$3,057,032	3%	2%	\$3,812,860	4%	25%
Capital Improvements	\$5,683,219	6%	\$862,608	1%	-85%	\$1,011,000	1%	17%
Debt Services	\$14,161,965	15%	\$15,659,460	18%	11%	\$16,075,634	17%	3%
Other Costs	\$90,340	<1%	\$85,809	<1%	-5%	\$89,417	<1%	4%
Total Expenditures¹	91,926,417	100%	\$87,877,608	100%	-4%	\$96,149,346	100%	9%
Amount per Pupil	\$14,278		\$13,197		-8%	\$14,404		9%
Current Expenditures²	\$66,661,002	100%	\$66,868,670	100%	0%	\$72,073,712	100%	8%
Amount per Pupil	\$10,353		\$10,042		-3%	\$10,797		8%

Percent of Expenditures for Instruction³

Total Expenditures	\$42,170,417	46%	\$42,003,863	48%	2%	\$42,837,892	45%	-3%
Current Expenditures	\$42,170,417	63%	\$42,003,863	63%	0%	\$42,837,892	59%	-4%

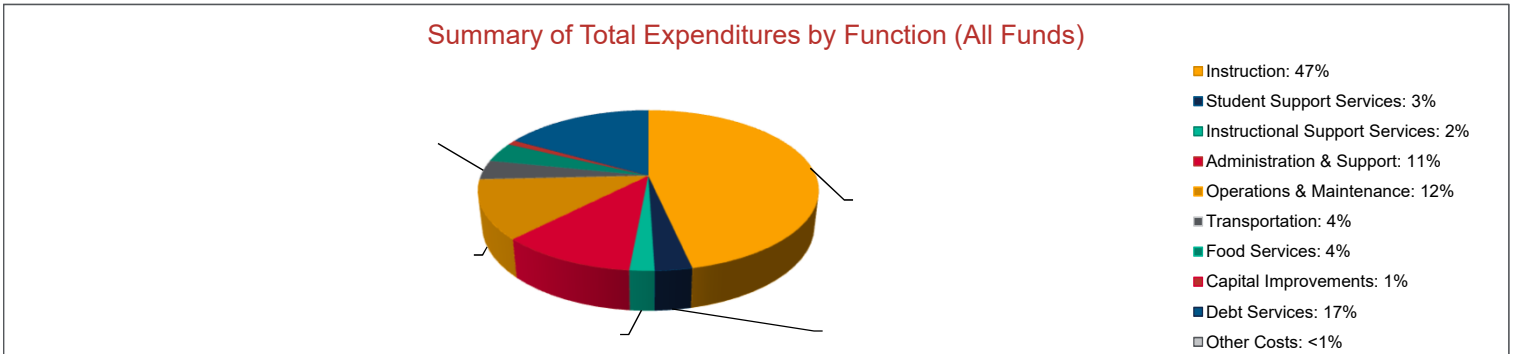
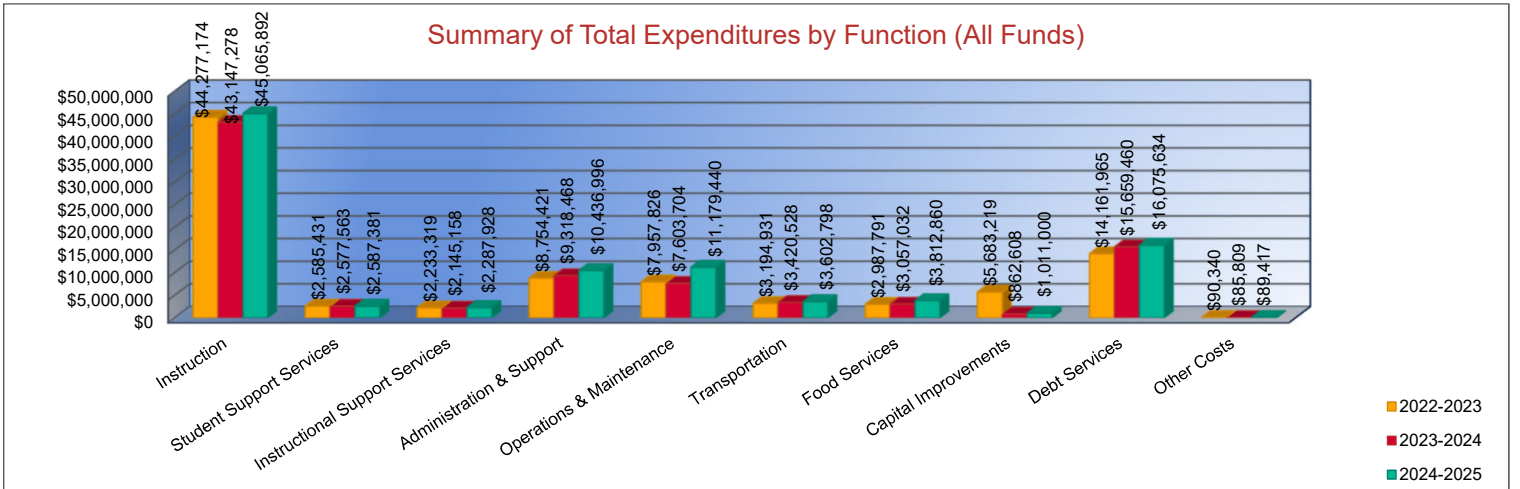
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

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

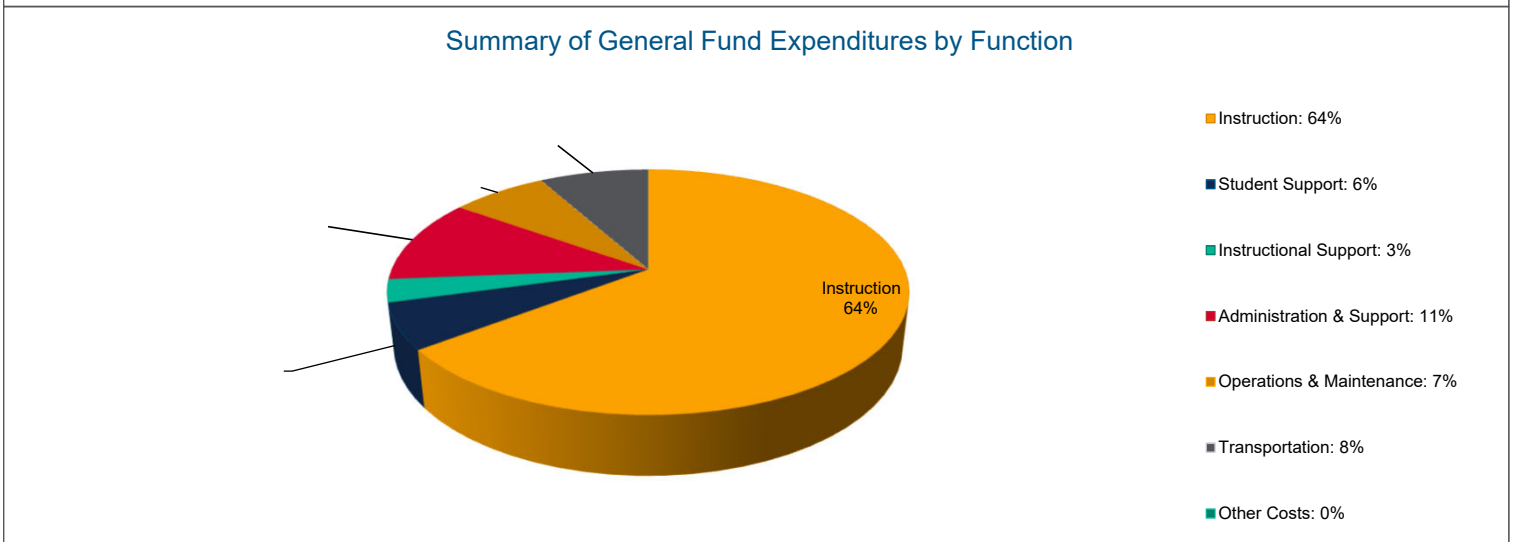
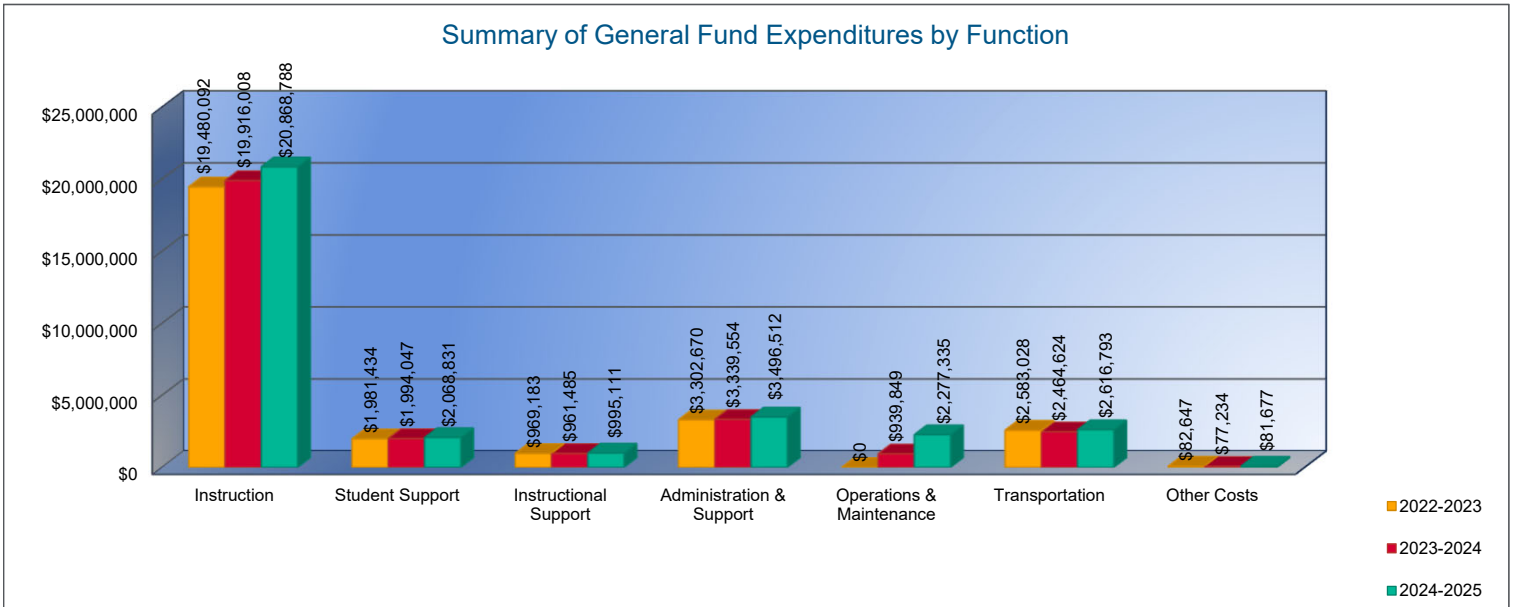


Note: Numbers on charts are within 1% due to rounding.

Summary of General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$19,480,092	69%	\$19,916,008	67%	2%	\$20,868,788	64%	5%
Student Support	\$1,981,434	7%	\$1,994,047	7%	1%	\$2,068,831	6%	4%
Instructional Support	\$969,183	3%	\$961,485	3%	-1%	\$995,111	3%	3%
Administration & Support	\$3,302,670	12%	\$3,339,554	11%	1%	\$3,496,512	11%	5%
Operations & Maintenance	\$0	0%	\$939,849	3%	0%	\$2,277,335	7%	142%
Transportation	\$2,583,028	9%	\$2,464,624	8%	-5%	\$2,616,793	8%	6%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$82,647	0%	\$77,234	0%	-7%	\$81,677	0%	6%
Total Expenditures	\$28,399,054	100%	\$29,692,801	100%	5%	\$32,405,047	100%	9%
Amount per Pupil	\$4,411		\$4,459		1%	\$4,855		9%

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

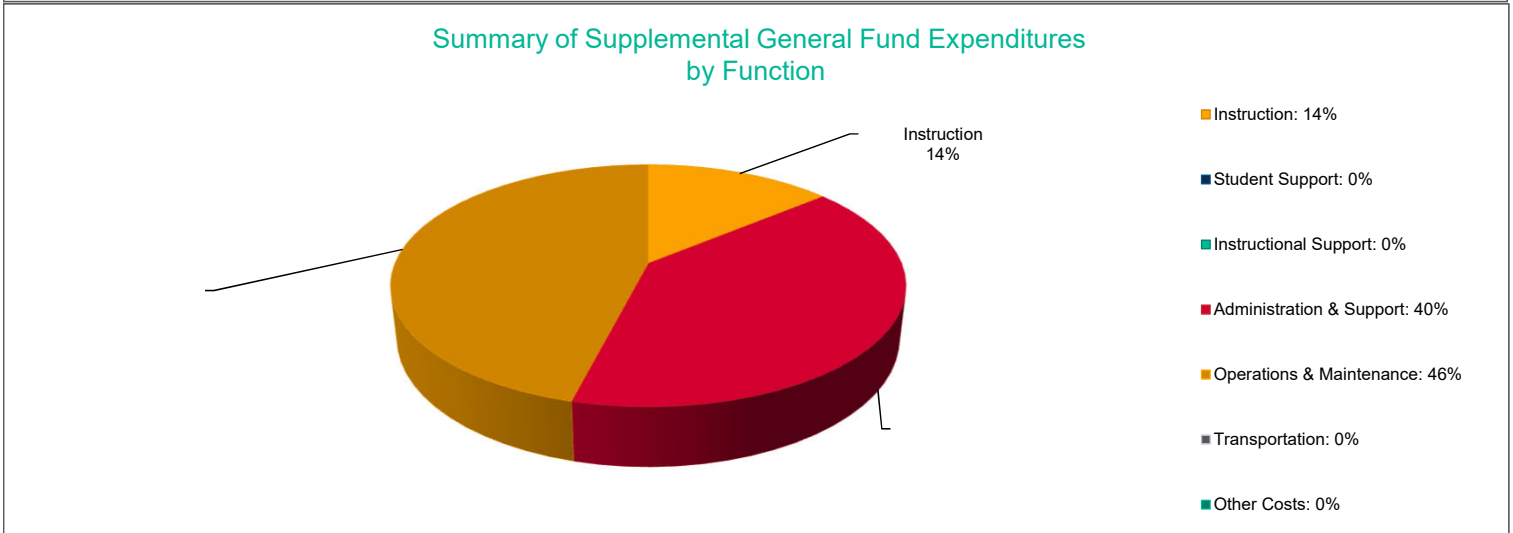
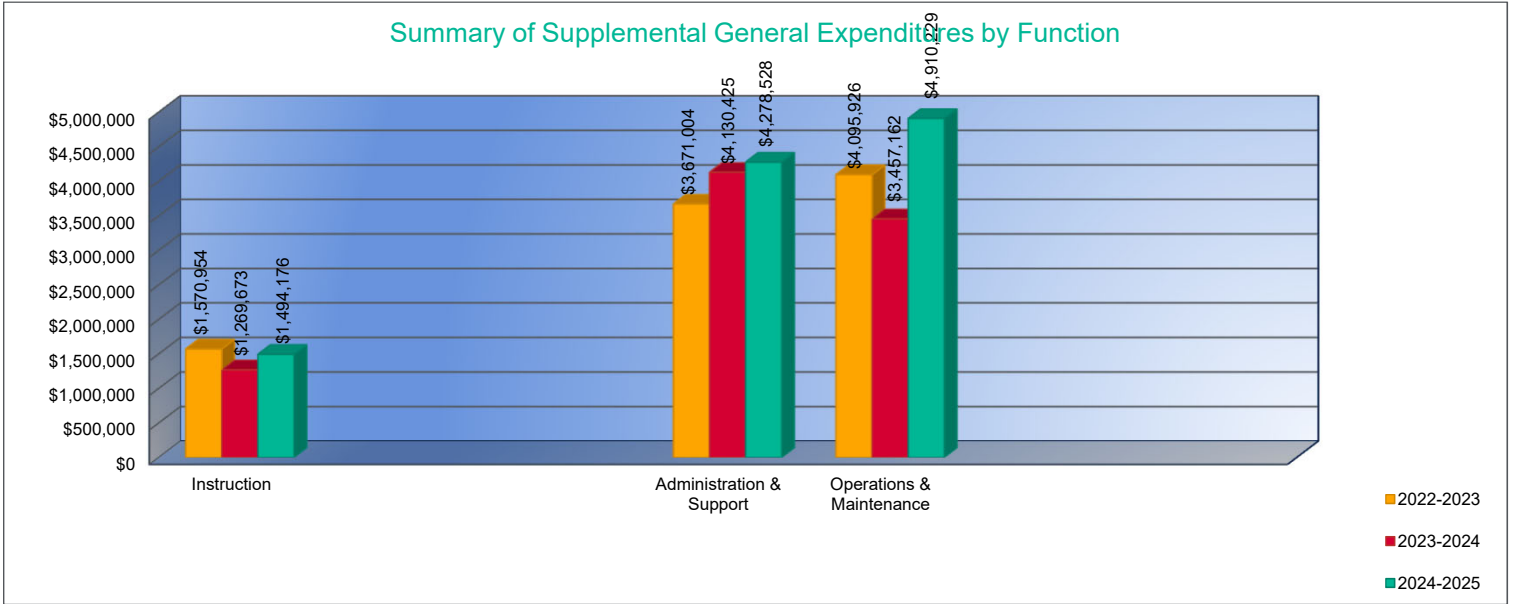


Note: Numbers on charts are within 1% due to rounding.
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Summary of Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$1,570,954	16%	\$1,269,673	14%	-19%	\$1,494,176	14%	18%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$3,671,004	37%	\$4,130,425	47%	13%	\$4,278,528	40%	4%
Operations & Maintenance	\$4,095,926	41%	\$3,457,162	39%	-16%	\$4,910,229	46%	42%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$629,257	6%	\$10,368	0%	-98%	\$11,000	0%	6%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$9,967,141	100%	\$8,867,628	100%	-11%	\$10,693,933	100%	21%
Amount per Pupil	\$1,548		\$1,332		-14%	\$1,602		20%

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

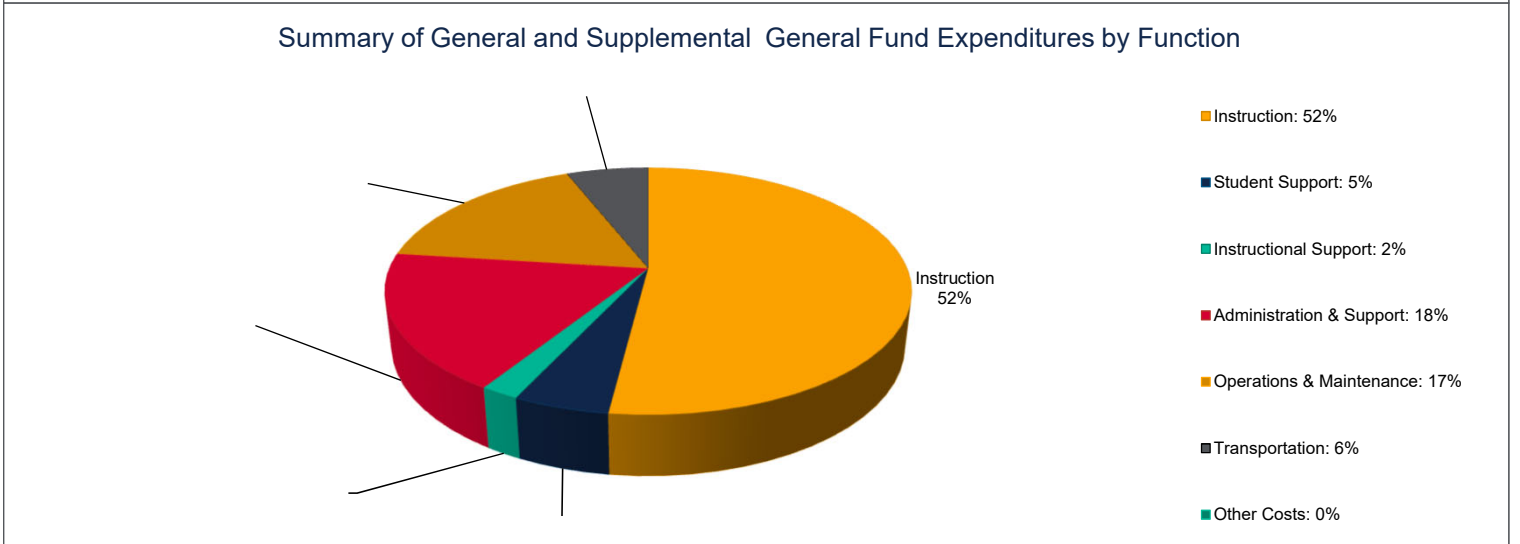
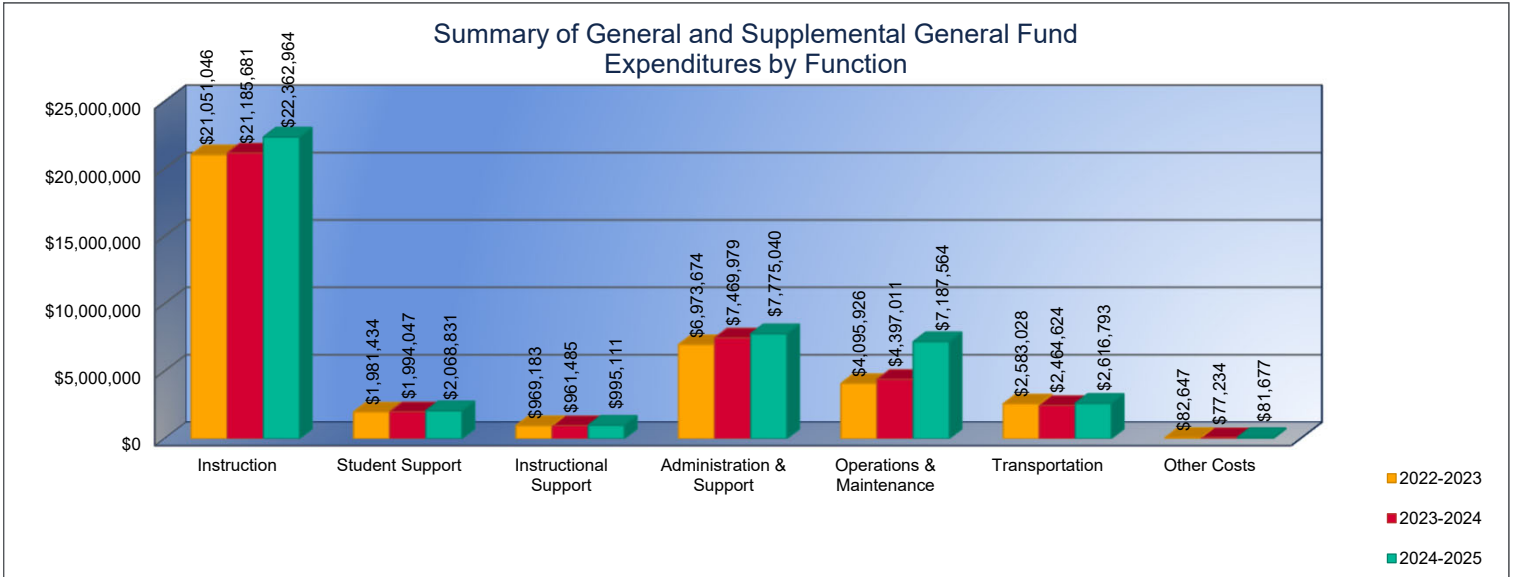


Note: Numbers on charts are within 1% due to rounding.
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Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$21,051,046	55%	\$21,185,681	55%	1%	\$22,362,964	52%	6%
Student Support	\$1,981,434	5%	\$1,994,047	5%	1%	\$2,068,831	5%	4%
Instructional Support	\$969,183	3%	\$961,485	2%	-1%	\$995,111	2%	3%
Administration & Support	\$6,973,674	18%	\$7,469,979	19%	7%	\$7,775,040	18%	4%
Operations & Maintenance	\$4,095,926	11%	\$4,397,011	11%	7%	\$7,187,564	17%	63%
Transportation	\$2,583,028	7%	\$2,464,624	6%	-5%	\$2,616,793	6%	6%
Capital Improvements	\$629,257	2%	\$10,368	<1%	-98%	\$11,000	<1%	6%
Other Costs	\$82,647	0%	\$77,234	0%	-7%	\$81,677	0%	6%
Total Expenditures	\$38,366,195	100%	\$38,560,429	100%	1%	\$43,098,980	100%	12%
Amount per Pupil	\$5,959		\$5,791		-3%	\$6,457		12%

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



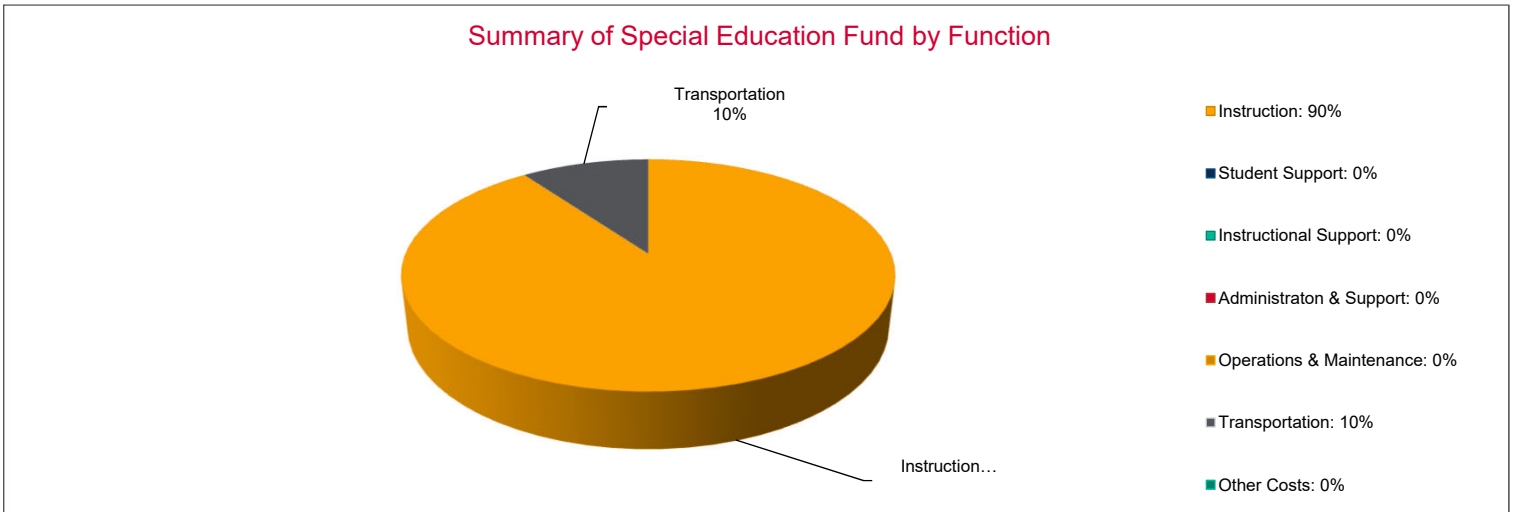
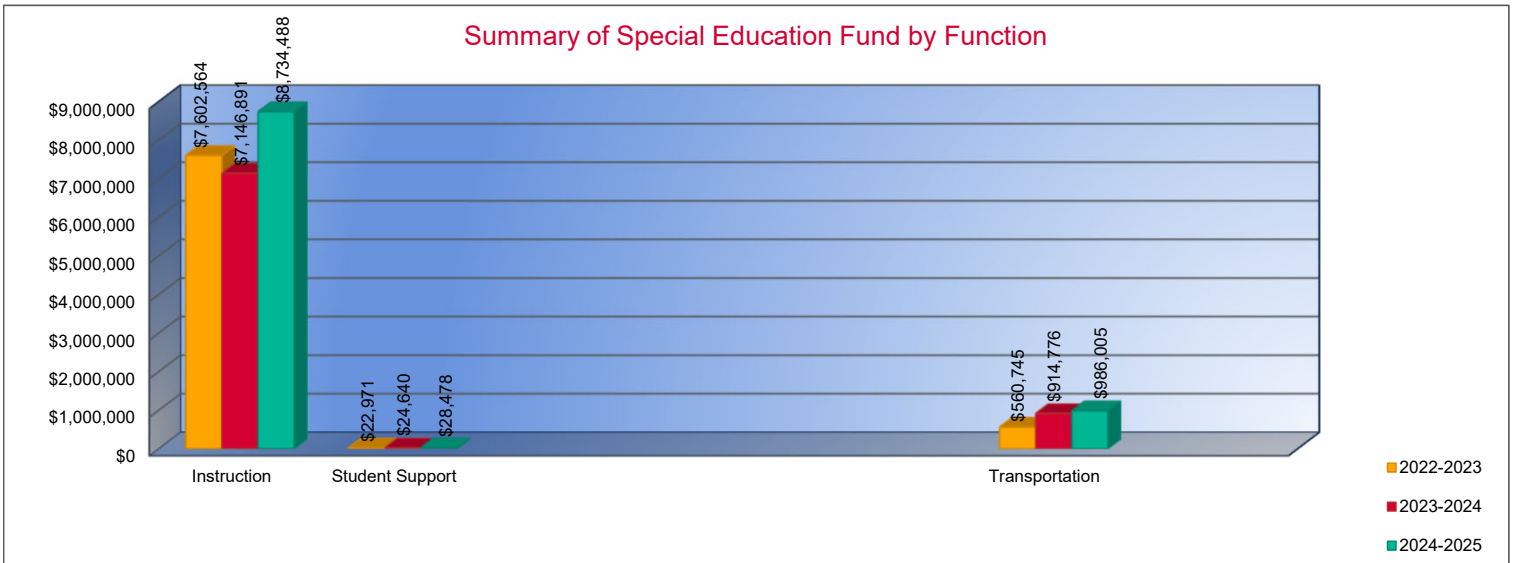
Note: Numbers on charts are within 1% due to rounding.
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Summary of Special Education Fund by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$7,602,564	93%	\$7,146,891	88%	-6%	\$8,734,488	90%	22%
Student Support	\$22,971	0%	\$24,640	0%	7%	\$28,478	0%	16%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$560,745	7%	\$914,776	11%	63%	\$986,005	10%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$8,186,280	100%	\$8,086,307	100%	-1%	\$9,748,971	100%	21%
Amount per Pupil	\$1,271		\$1,214		-4%	\$1,460		20%

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

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

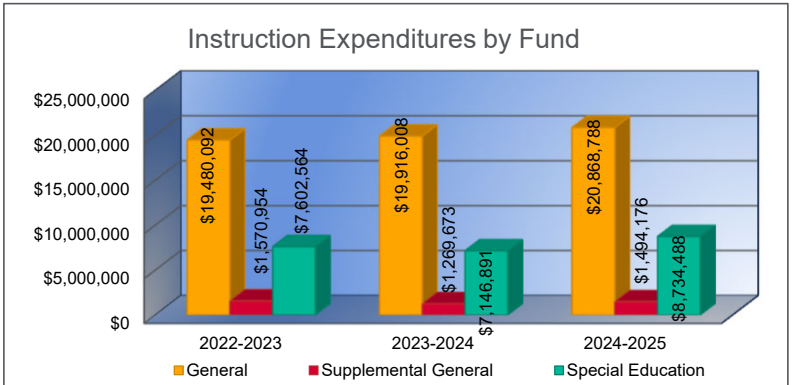
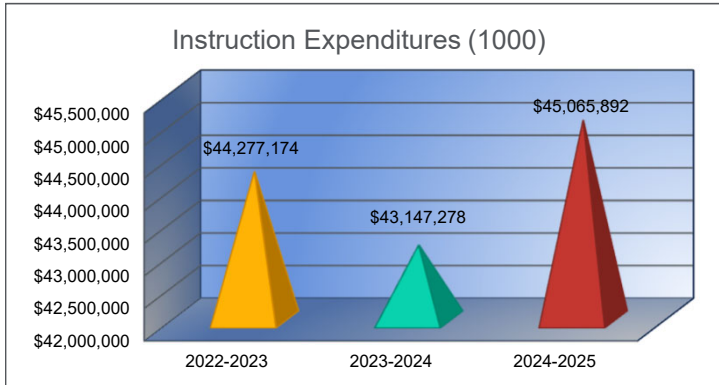


Note: Numbers on charts are within 1% due to rounding.
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Instruction Expenditures (1000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$19,480,092	\$19,916,008	2%	\$20,868,788	5%
Federal Funds	\$1,010,402	\$1,549,032	53%	\$239,643	-85%
Supplemental General	\$1,570,954	\$1,269,673	-19%	\$1,494,176	18%
Preschool-Aged At-Risk	\$411,291	\$426,630	4%	\$446,350	5%
At-Risk Education Fund	\$2,388,833	\$2,059,113	-14%	\$2,496,702	21%
Bilingual Education	\$369,693	\$380,933	3%	\$417,009	9%
Virtual Education	\$2,608,485	\$2,541,036	-3%	\$3,238,475	27%
Capital Outlay	\$2,106,757	\$1,143,415	-46%	\$2,228,000	95%
Driver Education	\$17,440	\$35,646	104%	\$90,700	154%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$6,929	\$12,276	77%	\$44,520	263%
Special Education	\$7,602,564	\$7,146,891	-6%	\$8,734,488	22%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$584,245	\$975,500	67%	\$1,091,272	12%
Gifts & Grants ¹	\$108,881	\$144,753	33%	\$215,706	49%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$3,202,306	\$3,152,973	-2%	\$3,460,063	10%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$1,251,330	\$840,973	-33%	\$0	0%
Activity Fund	\$1,556,972	\$1,552,426	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$44,277,174	\$43,147,278	-3%	\$45,065,892	4%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$6,877	\$6,480	-6%	\$6,751	4%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$44,277,174	\$43,147,278	-3%	\$45,065,892	4%

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

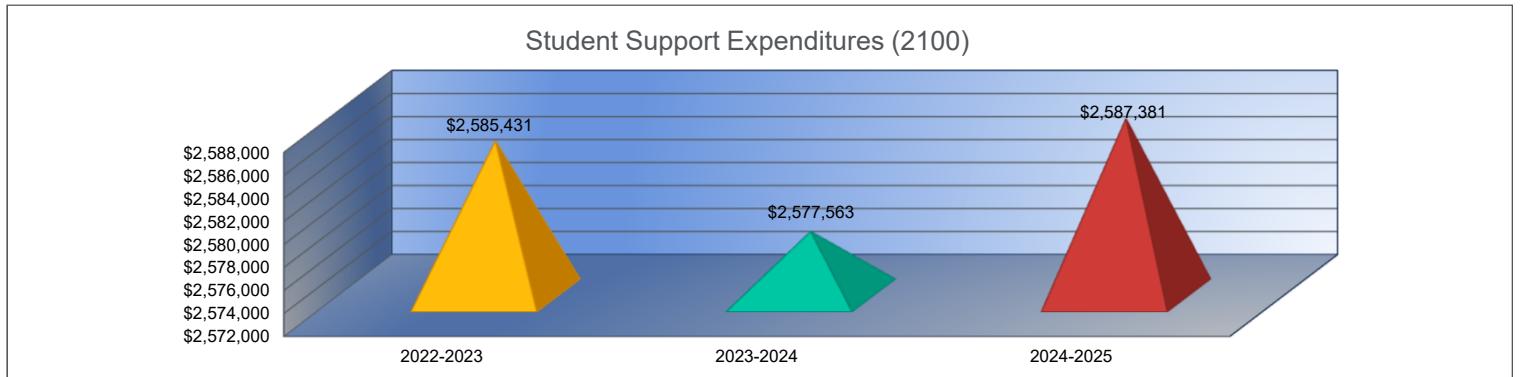


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Student Support Expenditures (2100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$1,981,434	\$1,994,047	1%	\$2,068,831	4%
Federal Funds	\$225,316	\$206,553	-8%	\$82,050	-60%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$133,998	\$133,373	0%	\$158,956	19%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$22,971	\$24,640	7%	\$28,478	16%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$173	\$374	116%	\$500	34%
Gifts & Grants ¹	\$0	\$450	0%	\$1,000	122%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$221,539	\$218,126	-2%	\$247,566	13%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,585,431	\$2,577,563	0%	\$2,587,381	0%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$402	\$387	-4%	\$388	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,585,431	\$2,577,563	0%	\$2,587,381	0%

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

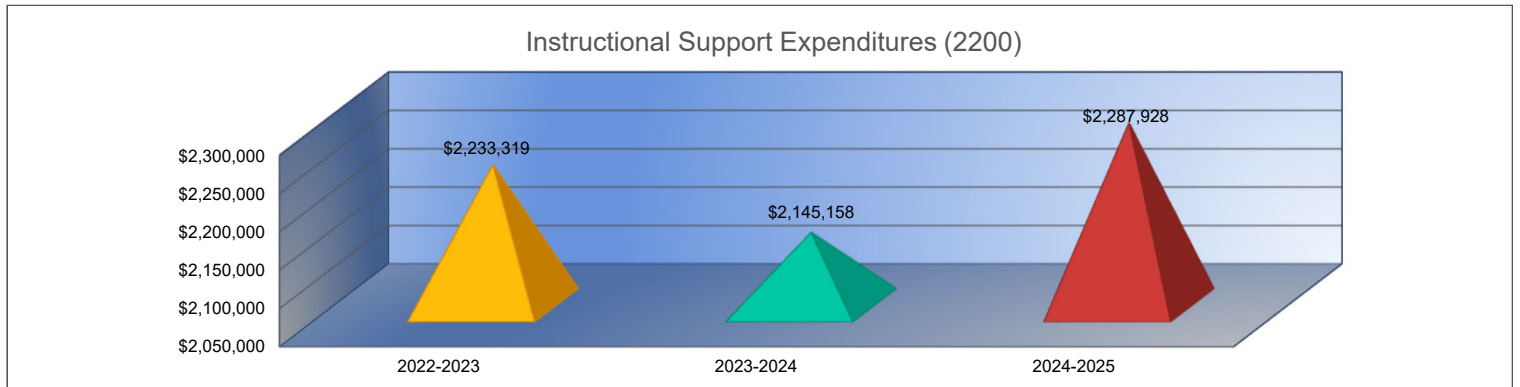


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Instructional Support Expenditures (2200)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$969,183	\$961,485	-1%	\$995,111	3%
Federal Funds	\$706,276	\$617,973	-13%	\$30,000	-95%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$335,012	\$354,165	6%	\$956,332	170%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$658	\$623	-5%	\$10,000	1505%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$51,383	\$39,555	-23%	\$96,515	144%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$256	0%	\$500	95%
Gifts & Grants ¹	\$4,587	\$7,442	62%	\$11,250	51%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$166,220	\$163,659	-2%	\$188,220	15%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,233,319	\$2,145,158	-4%	\$2,287,928	7%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$347	\$322	-7%	\$343	7%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,233,319	\$2,145,158	-4%	\$2,287,928	7%

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

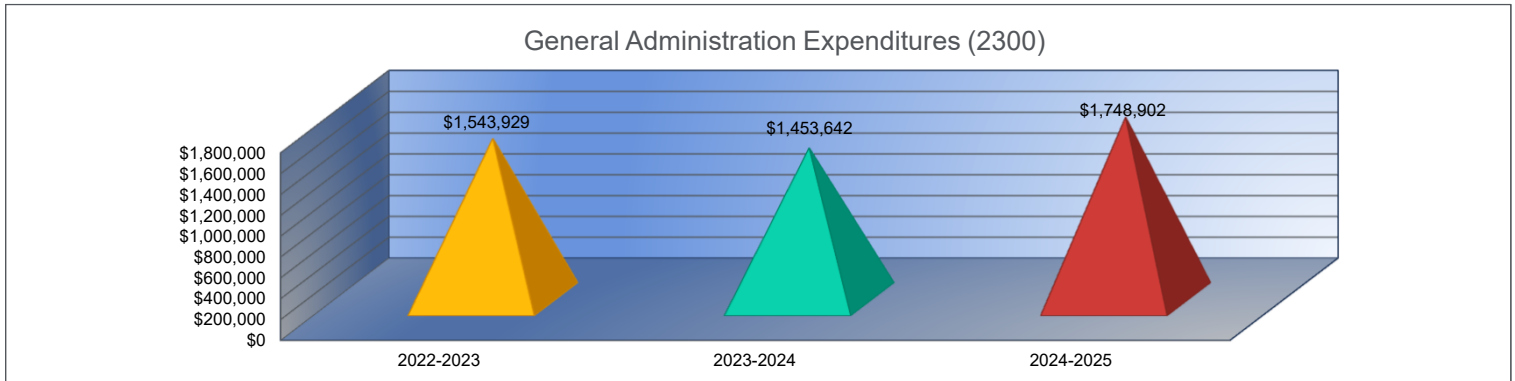


Note: Numbers on charts are within 1% due to rounding.
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General Administration Expenditures (2300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$1,111,726	\$1,041,429	-6%	\$1,111,616	7%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$285,039	\$285,039	0%	\$500,000	75%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$18,000	\$0	-100%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$129,164	\$127,174	-2%	\$137,286	8%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,543,929	\$1,453,642	-6%	\$1,748,902	20%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$240	\$218	-9%	\$262	20%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,543,929	\$1,453,642	-6%	\$1,748,902	20%

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

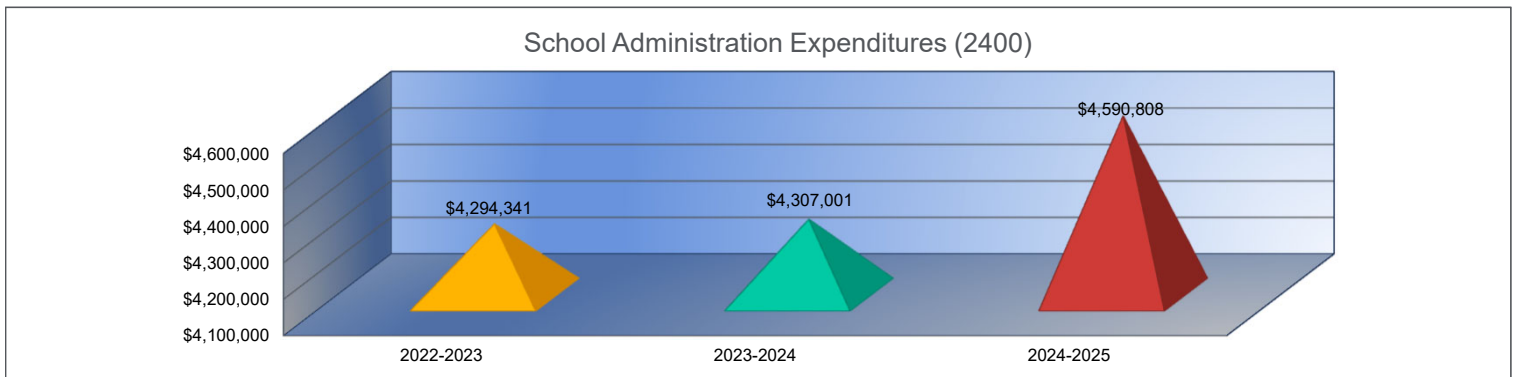


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

School Administration Expenditures (2400)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$3,302,670	\$3,339,554	1%	\$3,496,512	5%
Federal Funds	\$3,905	\$1,347	-66%	\$0	-100%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$13,410	\$18,692	39%	\$20,591	10%
Virtual Education	\$342,479	\$312,255	-9%	\$353,484	13%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$2,348	\$3,966	69%	\$54,910	1285%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$834	\$833	0%	\$1,155	39%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$179,281	\$187,864	5%	\$198,728	6%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$449,414	\$442,490	-2%	\$465,428	5%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,294,341	\$4,307,001	0%	\$4,590,808	7%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$667	\$647	-3%	\$688	6%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,294,341	\$4,307,001	0%	\$4,590,808	7%

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

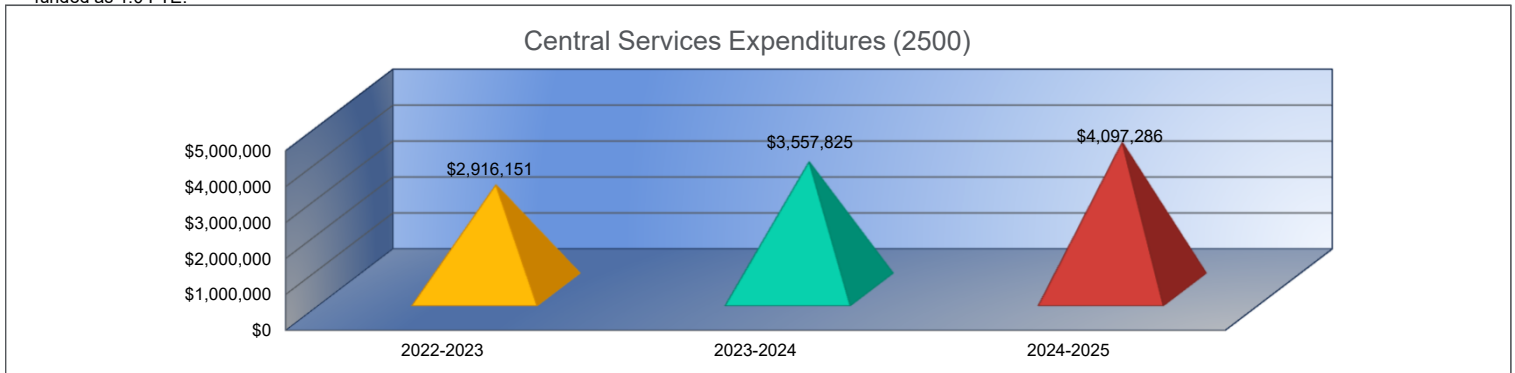


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Central Services Expenditures (2500)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$2,559,278	\$3,088,996	21%	\$3,166,912	3%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$193,985	\$308,435	59%	\$750,000	143%
Driver Training	\$1,000	\$1,000	0%	\$1,000	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$161,888	\$159,394	-2%	\$179,374	13%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,916,151	\$3,557,825	22%	\$4,097,286	15%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$453	\$534	18%	\$614	15%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,916,151	\$3,557,825	22%	\$4,097,286	15%

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

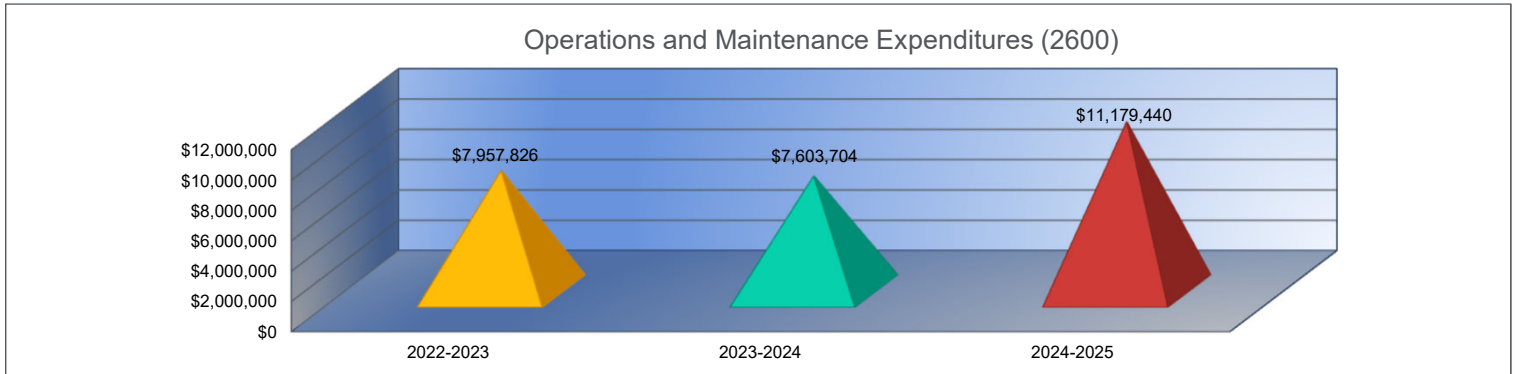


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Operations and Maintenance Expenditures (2600)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$939,849	0%	\$2,277,335	142%
Federal Funds	\$11,749	\$0	-100%	\$0	0%
Supplemental General	\$4,095,926	\$3,457,162	-16%	\$4,910,229	42%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$3,463,707	\$2,801,349	-19%	\$3,522,000	26%
Driver Training	\$2,750	\$5,537	101%	\$3,000	-46%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$43,052	\$64,413	50%	\$92,556	44%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$340,642	\$335,394	-2%	\$374,320	12%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$7,957,826	\$7,603,704	-4%	\$11,179,440	47%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$1,236	\$1,142	-8%	\$1,675	47%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$7,957,826	\$7,603,704	-4%	\$11,179,440	47%

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

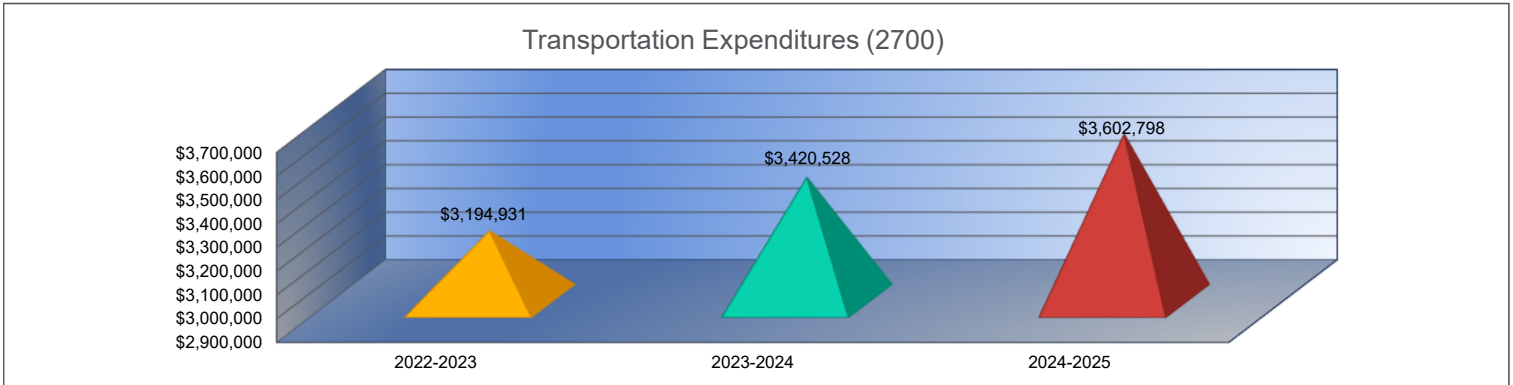


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Transportation Expenditures (2700)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$2,583,028	\$2,464,624	-5%	\$2,616,793	6%
Federal Funds	\$51,158	\$41,128	-20%	\$0	-100%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$560,745	\$914,776	63%	\$986,005	8%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$3,194,931	\$3,420,528	7%	\$3,602,798	5%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$496	\$514	4%	\$540	5%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$3,194,931	\$3,420,528	7%	\$3,602,798	5%

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

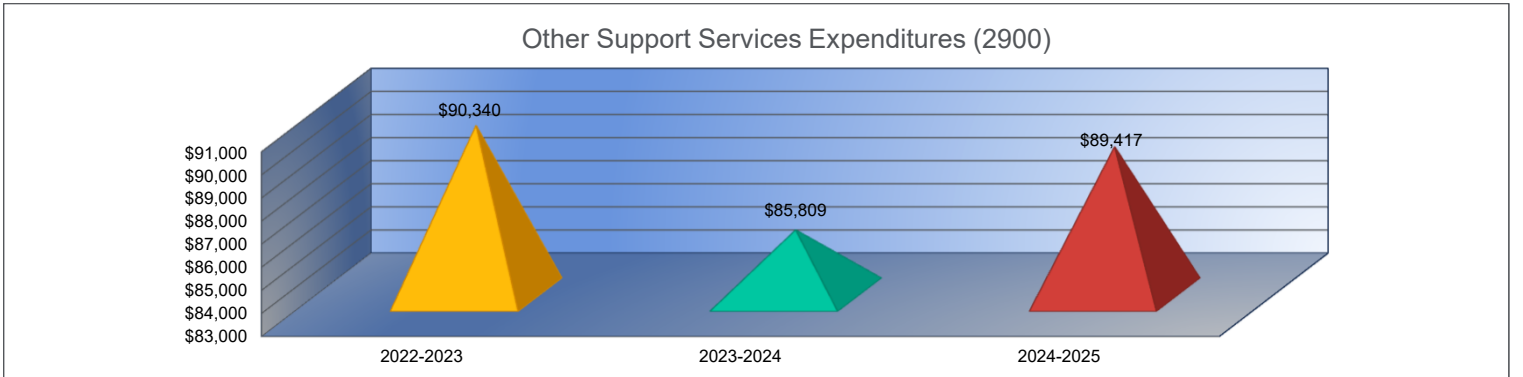


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Support Services Expenditures (2900)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$82,647	\$77,234	-7%	\$81,677	6%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$1,000	0%	\$0	-100%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$7,693	\$7,575	-2%	\$7,740	2%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$90,340	\$85,809	-5%	\$89,417	4%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$14	\$13	-7%	\$13	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$90,340	\$85,809	-5%	\$89,417	4%

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



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

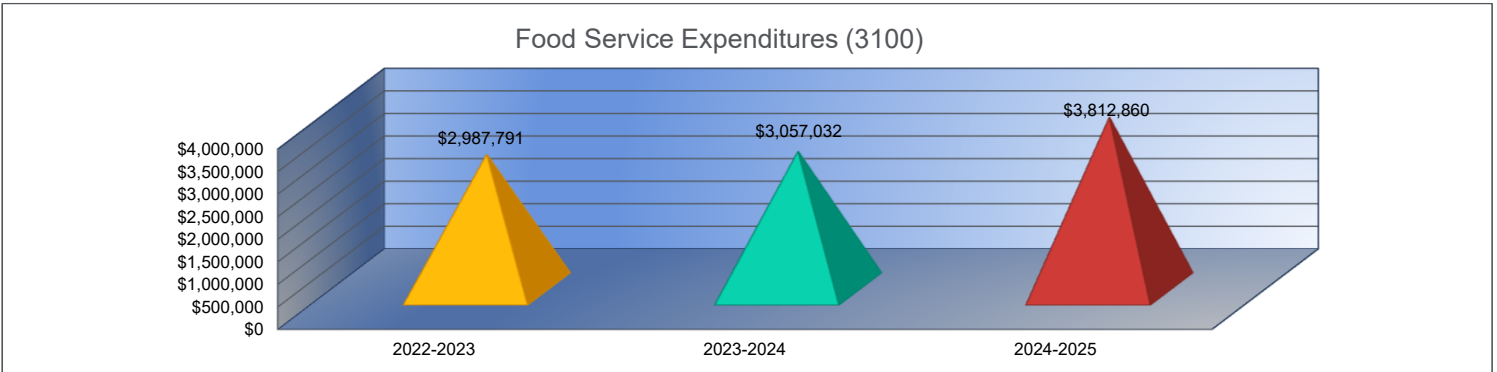
Food Service Expenditures (3100)

	2022-2023 Actual
General	\$0
Federal Funds	\$8,010
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$2,872,225
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$107,556
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,987,791
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$464
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,987,791

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$6,139	-23%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$2,944,994	3%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$105,899	-2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,057,032	2%
Enrollment (FTE) ³	6,658.9	3%
Amount per Pupil ²	\$459	-1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,057,032	2%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$3,688,905	25%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$123,955	17%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,812,860	25%
Enrollment (FTE) ³	6,675.2	0%
Amount per Pupil ²	\$571	24%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,812,860	25%

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

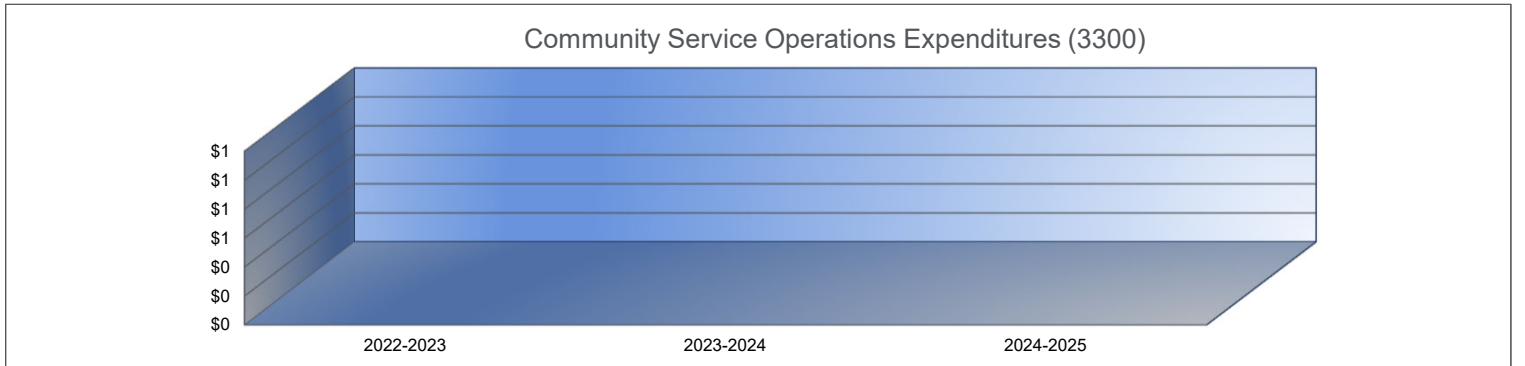


Note: Numbers on charts are within 1% due to rounding.
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Community Service Operations Expenditures (3300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

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

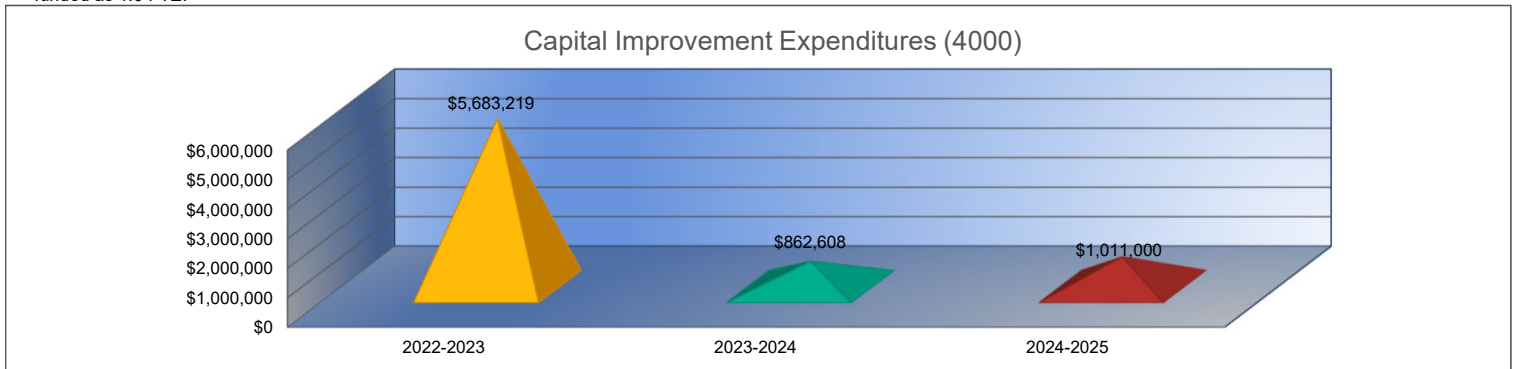


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Capital Improvement Expenditures (4000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$629,257	\$10,368	-98%	\$11,000	6%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$5,053,962	\$810,240	-84%	\$1,000,000	23%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$42,000	0%	\$0	-100%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$5,683,219	\$862,608	-85%	\$1,011,000	17%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$883	\$130	-85%	\$151	16%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$5,683,219	\$862,608	-85%	\$1,011,000	17%

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

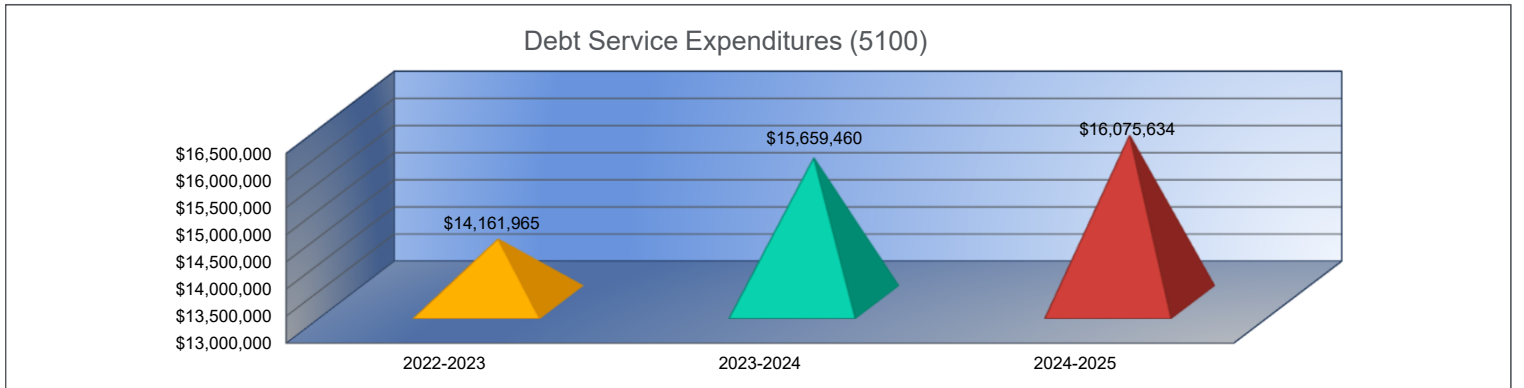


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Debt Service Expenditures (5100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$2,200	\$2,352	7%	\$2,408	2%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%

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



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

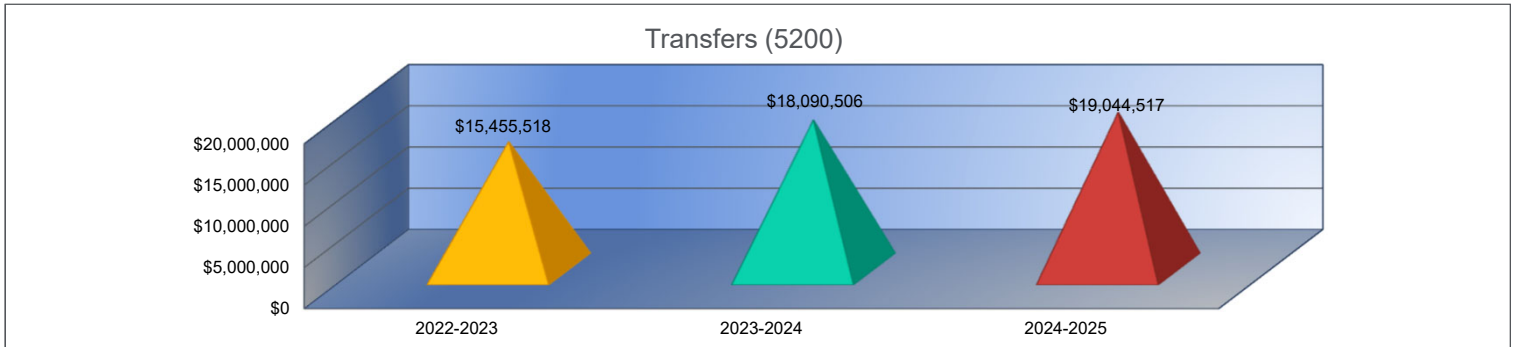
Transfers (5200)

	2022-2023 Actual
General	\$12,797,537
Federal Funds	\$0
Supplemental General	\$2,657,981
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$15,455,518
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$2,400
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$15,455,518

	2023-2024 Actual	% Change
General	\$13,869,061	8%
Federal Funds	\$0	0%
Supplemental General	\$4,221,445	59%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	n/a
Bilingual Education	\$0	n/a
Virtual Education	\$0	n/a
Capital Outlay	\$0	n/a
Driver Training	\$0	n/a
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	n/a
Parent Education Program	\$0	n/a
Summer School	\$0	n/a
Special Education	\$0	n/a
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	n/a
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	n/a
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$18,090,506	17%
Enrollment (FTE) ³	6,658.9	3%
Amount per Pupil ²	\$2,717	13%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$18,090,506	17%

	2024-2025 Budget	% Change
General	\$15,660,990	13%
Federal Funds	\$0	0%
Supplemental General	\$3,383,527	-20%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	n/a
Bilingual Education	\$0	n/a
Virtual Education	\$0	n/a
Capital Outlay	\$0	n/a
Driver Training	\$0	n/a
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	n/a
Parent Education Program	\$0	n/a
Summer School	\$0	n/a
Special Education	\$0	n/a
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	n/a
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	n/a
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$19,044,517	5%
Enrollment (FTE) ³	6,675.2	0%
Amount per Pupil ²	\$2,853	5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$19,044,517	5%

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



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

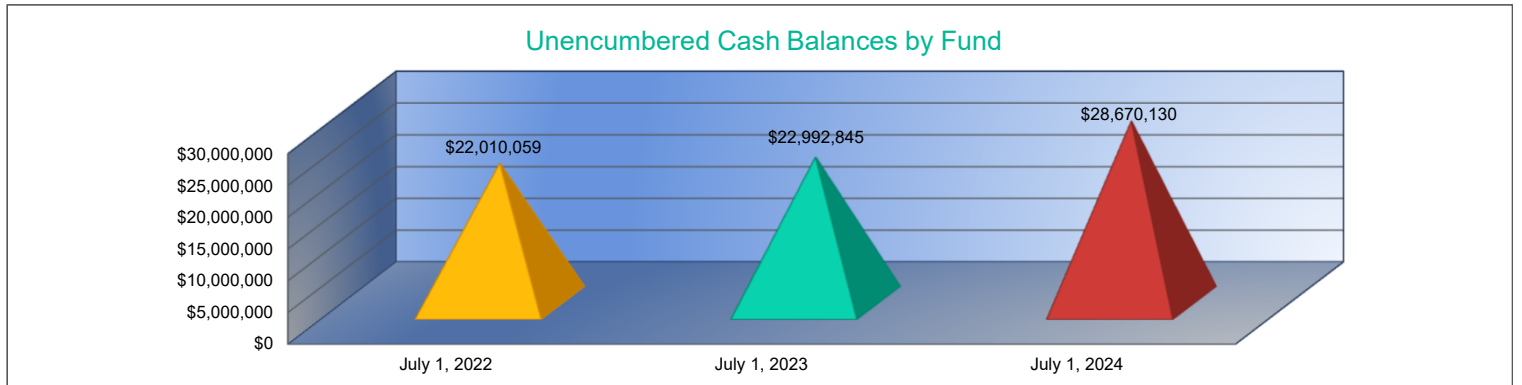
Unencumbered Cash Balances by Fund

	July 1, 2022
General	\$1,827
Federal Funds	-\$253,483
Supplemental General	\$373,383
Preschool-Aged At-Risk	\$26,831
At-Risk Education Fund	\$172,341
Bilingual Education	\$397
Virtual Education	\$4,268
Capital Outlay	\$2,571,977
Driver Training	\$173,037
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$669,658
Professional Development	\$1,867
Parent Education Program	\$0
Summer School	\$23,509
Special Education	\$68,870
Cost of Living	\$0
Career and Post-Secondary Ed.	\$1,397
Gifts & Grants ¹	\$80,565
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,823,938
Text Book & Student Material	\$937,086
Activity Fund	\$426,807
Bond and Interest #1	\$14,905,784
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$22,010,059
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$3,419
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$22,010,059

	July 1, 2023
General	\$3,467
Federal Funds	-\$353,765
Supplemental General	\$314,722
Preschool-Aged At-Risk	\$27,600
At-Risk Education Fund	\$373,547
Bilingual Education	\$0
Virtual Education	\$51,714
Capital Outlay	\$2,456,280
Driver Training	\$182,369
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$574,032
Professional Development	\$1
Parent Education Program	\$0
Summer School	\$33,636
Special Education	\$63,993
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$92,755
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,930,001
Text Book & Student Material	\$417,238
Activity Fund	\$75,652
Bond and Interest #1	\$16,749,603
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$22,992,845
Enrollment (FTE) ³	6,658.9
Amount per Pupil ²	\$3,453
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$22,992,845

	July 1, 2024
General	\$193
Federal Funds	-\$265,984
Supplemental General	\$454,215
Preschool-Aged At-Risk	\$23,850
At-Risk Education Fund	\$1,335,220
Bilingual Education	\$0
Virtual Education	\$485,644
Capital Outlay	\$4,540,900
Driver Training	\$181,732
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$250,727
Professional Development	\$75,000
Parent Education Program	\$0
Summer School	\$35,727
Special Education	\$1,315,757
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$87,956
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$2,080,001
Text Book & Student Material	\$290,229
Activity Fund	\$175,949
Bond and Interest #1	\$17,603,014
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$28,670,130
Enrollment (FTE) ³	6,675.2
Amount per Pupil ²	\$4,295
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$28,670,130

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



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

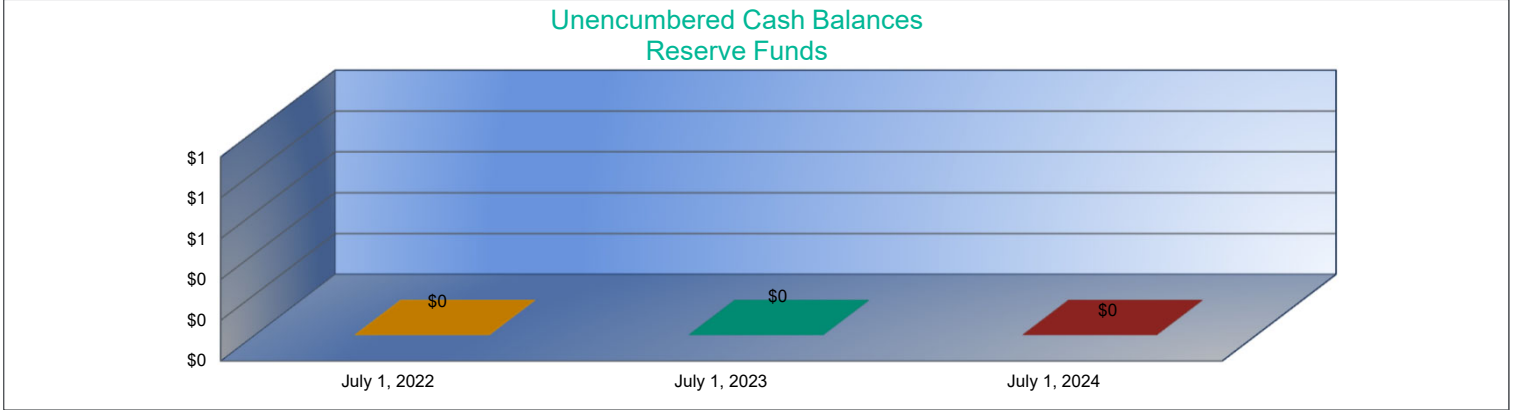
Unencumbered Cash Balances Reserve Funds

	July 1, 2022
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2023
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2024
Special Reserve	\$0
Amount per Pupil	\$0

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

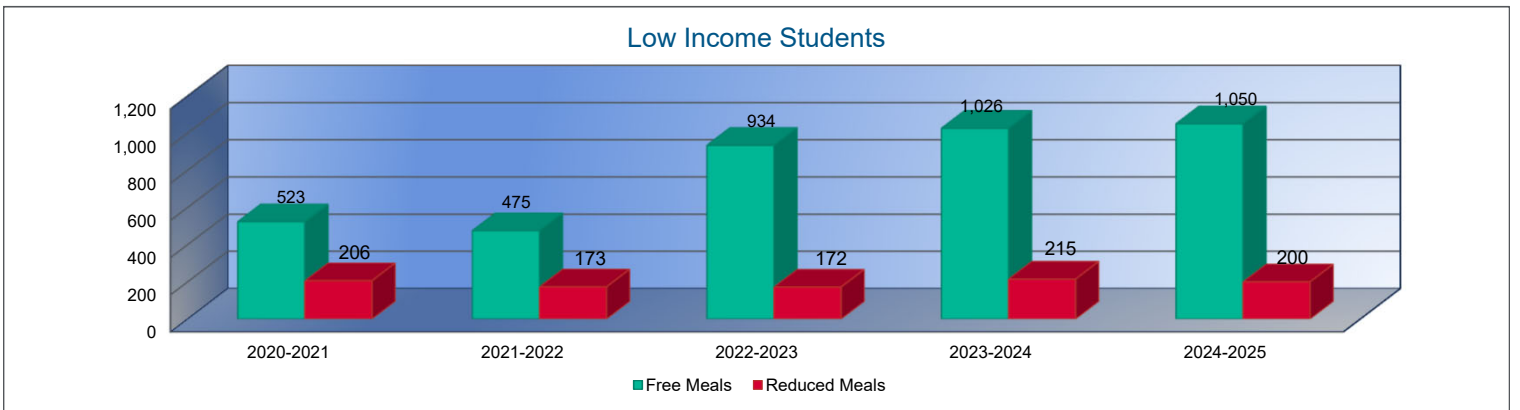
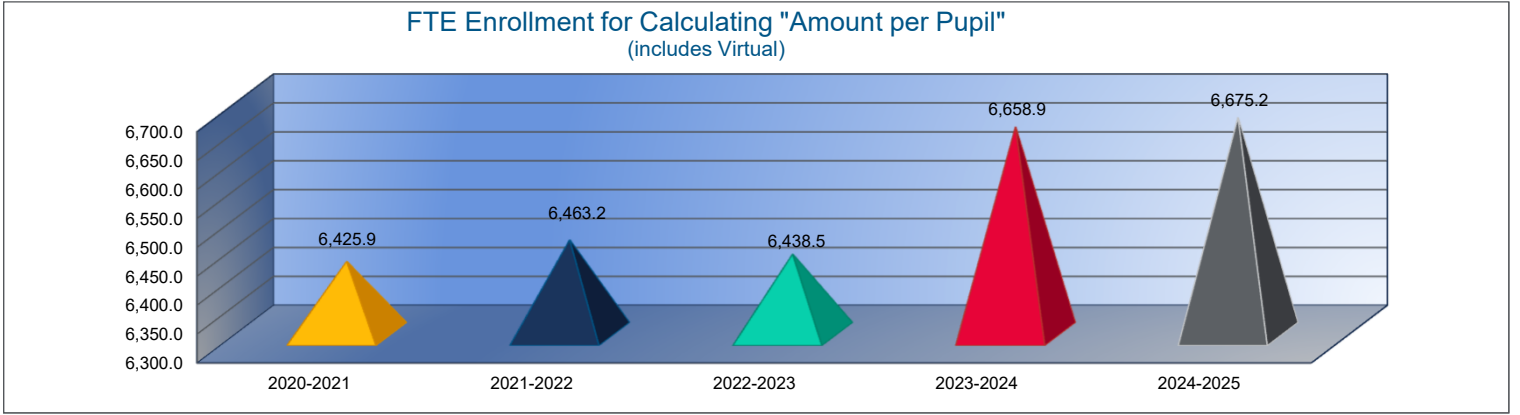
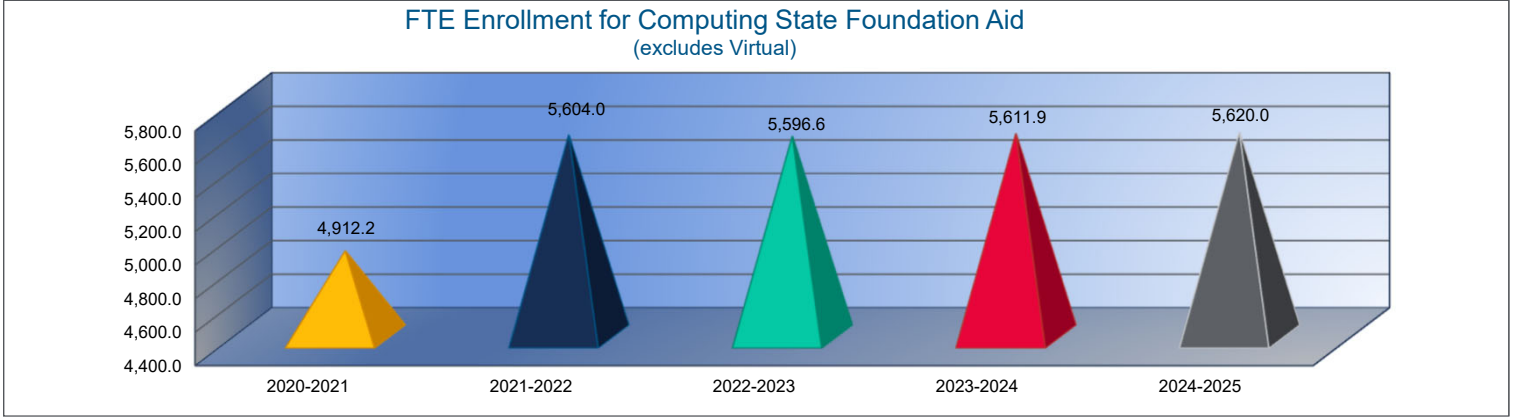


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Enrollment Information

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual)*	4,912.2	5,604.0	14%	5,596.6	0%	5,611.9	0%	5,620.0	0%
FTE Enrollment (incl. Virtual)*	6,425.9	6,463.2	1%	6,438.5	0%	6,658.9	3%	6,675.2	0%
Free Meal Student Headcount	523	475	-9%	934	97%	1,026	10%	1,050	2%
Reduced Meal Student Headcount	206	173	-16%	172	-1%	215	25%	200	-7%

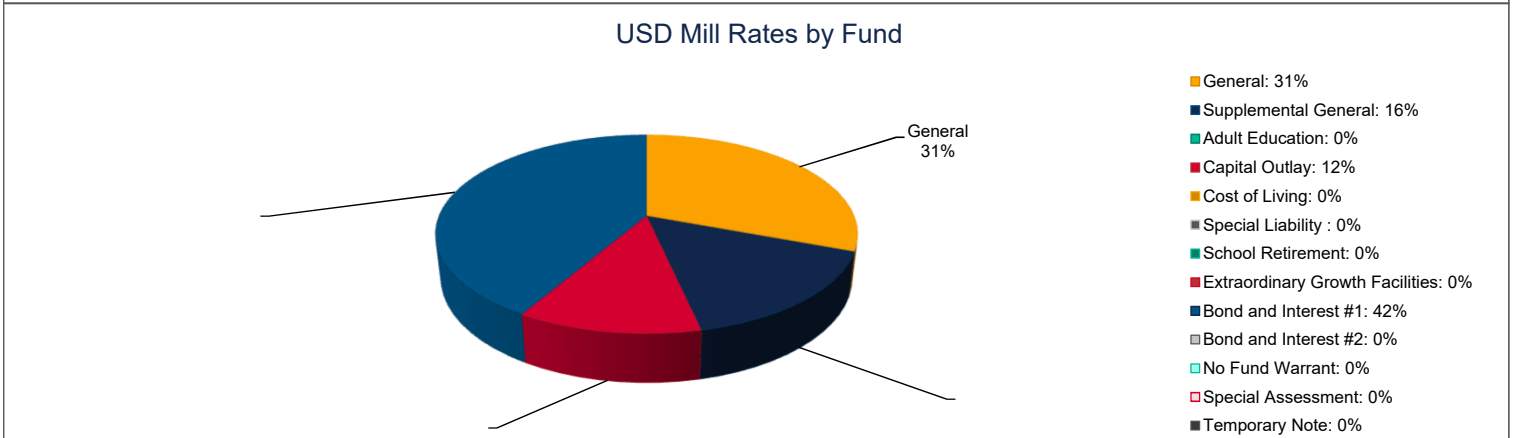
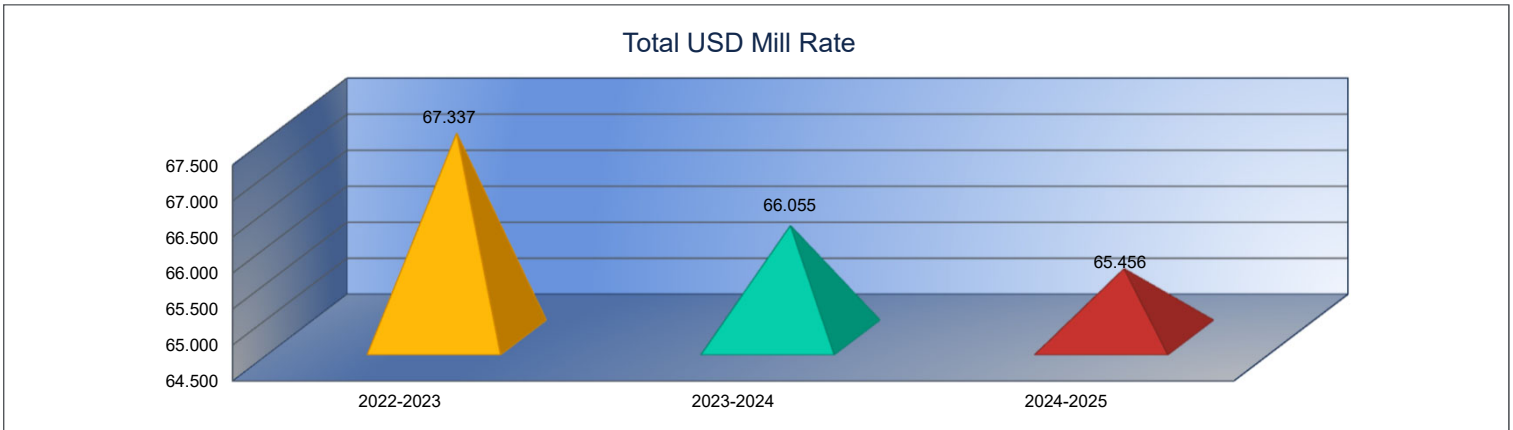
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



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

Mill Rates by Fund

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
General	20.000	20.000	20.000
Supplemental General	10.512	10.610	10.291
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	7.930	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	28.830	27.515	27.165
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	67.337	66.055	65.456
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



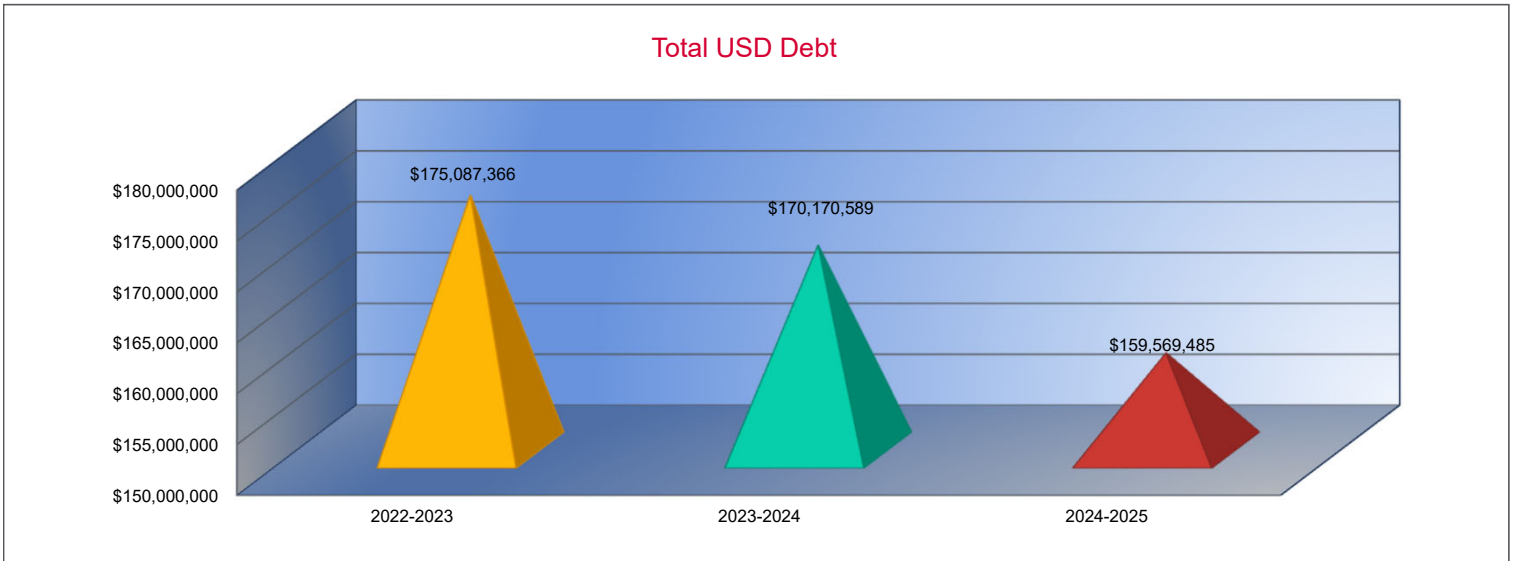
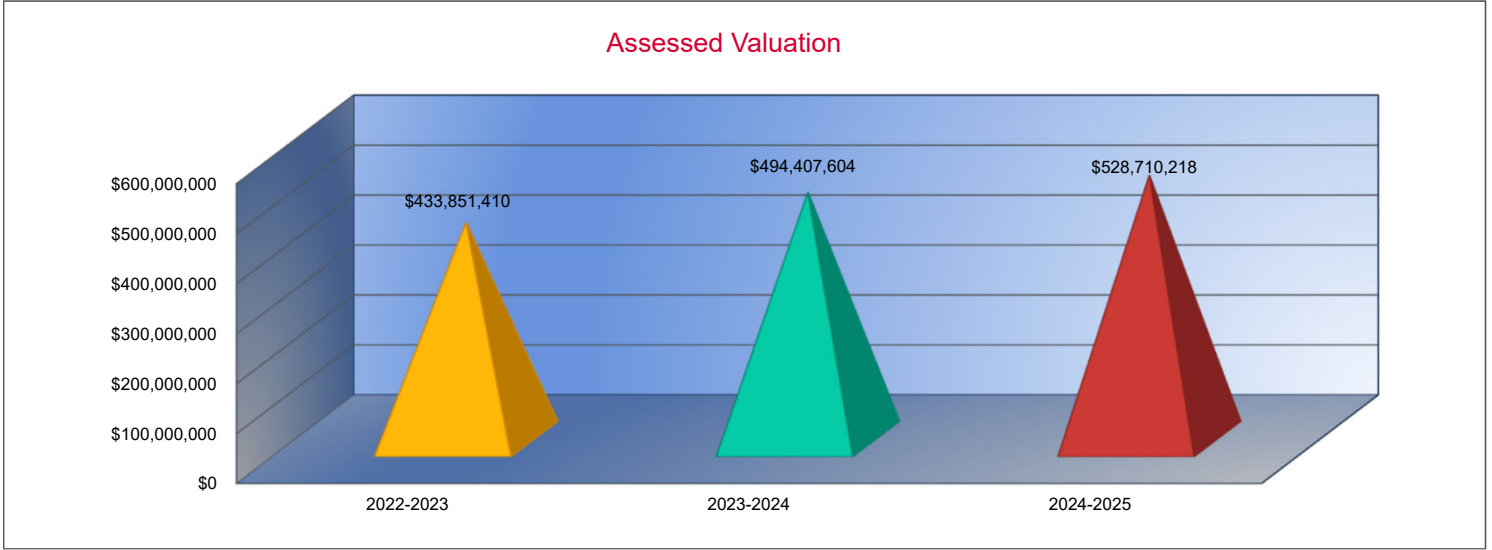
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2022-2023 Actual
Assessed Valuation	\$433,851,410
Total USD Debt	\$175,087,366

	2023-2024 Actual
Assessed Valuation	\$494,407,604
Total USD Debt	\$170,170,589

	2024-2025 Budget
Assessed Valuation	\$528,710,218
Total USD Debt	\$159,569,485



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



Budget Certificate 2024-2025 School Year

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

USD# and Name: 385 - Andover

Superintendent: *Bret White*

Date: *8/28/24*



433,851,410	Final 2022 Assessed Valuation (All funds except General)
391,725,609	Final 2022 General Fund Assessed Valuation
431,540,559	Final 2022 Capital Outlay Assessed Valuation
494,407,604	Final 2023 Assessed Valuation (All funds except General)
449,373,889	Final 2023 General Fund Assessed Valuation
489,964,140	Final 2023 Capital Outlay Assessed Valuation
528,710,218	2024 Assessed Valuation (All funds except General)
455,291,084	2024 General Fund Assessed Valuation
526,706,183	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	7,834,512
Supplemental General	10.512	10.610	4,566,706
Adult Education	0.000	0.000	
Capital Outlay	7.995	7.930	3,486,431
Special Liability Expense	0.000	0.000	
Bond and Interest #1	28.830	27.515	12,524,368
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)

5,580.0	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,564.6	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,573.9	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,652	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,580.0	9/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
40.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
1,050	9/20/24 Est. Number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
1,234.0	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
260.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
125	9/20/24 Est. Bilingual headcount of students enrolled and attending
1,780.0	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])
	2/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE.
	2/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/25 Est. number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	2/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/25 Est. Bilingual headcount of students enrolled and attending
	2/20/25 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

400.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
650.0	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24)
30.00	(No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/24)
1.00	(No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)

46.8 Area of district in square miles 9/20/2024

Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
Your district qualifies for Cost of Living. Please complete this section.

No Will the Board levy a tax for Cost of Living weighting?
 If yes, will the Board adopt at least a 31% Local Option Budget?
 3/7/2016 Date the Board adopted Resolution as authorized by 72-5159.

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

2/10/2020 Date the Board Adopted LOB Resolution as authorized by 72-5143.
 33.00 Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
 9999 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

6/9/2014 Date the Capital Outlay was authorized. (Goes to Code 02.)
 8.000 Number of mills. (Cannot exceed 8 mills.)
 9999 Number of years authorized. (Enter 9999 for continuous and permanent.)

Date the Adult Education was authorized. (Goes to Code 02.)
 Number of mills.
 Number of years authorized.

3.500 Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2022	7/1/2023	7/1/2024
(Total Principal Outstanding)			
General Obligation Bonds	\$173,755,000	\$169,150,000	\$158,865,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$1,332,366	\$1,020,589	\$704,485

2,295,034	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
14,758	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
100,000	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
4,085	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
13,201	*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.

6,425.9	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
6,463.2	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
6,438.5	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
6,658.9	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
6,675.2	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

200 9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)

CERTIFICATE
TO THE CLERK of Butler County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 385

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	2024-2025 Adopted Budget				
	K.S.A.	Code 01 Line	1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	48,066,037	9,105,822	20.000 ²
Federal Funds	12-1663	07	351,693		
Supplemental General (LOB) ³	72-5147	08	14,077,460	5,440,997	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	446,350		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	3,453,034		
Bilingual Education	72-3613	14	437,600		
Virtual Education	72-3715	15	3,760,915		
Capital Outlay	72-53, 113	16	8,000,000	4,213,649	
Driver Training	72-5163	18	149,610		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,688,905		
Professional Development	72-2552	26	96,515		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	45,675		
Special Education	72-3422	30	9,748,971		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,291,000		
Gifts and Grants	72-1142	35	320,512		
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	5,183,952		
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	16,075,634	14,362,463	
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	

- The amount computed on Form 150 is the limit of the 2024-2025 General Fund Expenditures.
- The General Fund levy must be 20 mills. County clerks can't change this levy.
- Date election was held to exceed 31% _____ authorizing 0.00% expires _____
Date the Board adopted resolution 2/10/2020 authorizing 33.00% expires 9999
- Date the Board adopted Cost of Living Resolution authorized by 72-5159 3/7/2016
- See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____

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
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	115,193,863	33,122,931	
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:

Jennifer S. Szymanski
Board President
Jamie Bohm
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 3.000 % Rate Used in this Budget for 2024-2025 3.500 %

Unified School District No. 385 Andover, Butler County, Kansas.


RESOLUTION 24-25-07

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33% percent for the 2024-2025 school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 385, Butler County, Kansas, on the 28th day of August, 2024.


Clerk of the Board of Education

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

Resolution dated _____ authorizing 0.000 mills for 0 years.

(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ authorizing _____ mills.

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

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

Code	Code 04 Line	Fiscal Year 2024-2025									
		1	2	3	4	5	6	7	8	9	10
		Actual 2023 Tax Levy	Less 3 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	2023 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03	5,254,344	157,630	4,956,674	24,469	115,571	516,472	3,315	2,966	5,440,997	5,060,127
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	3,943,397	118,302	3,747,118	17,547	60,430	392,051	2,517	2,251	4,213,649	3,918,694
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	13,625,186	408,756	12,853,287	63,455	299,688	1,390,444	8,925	7,984	14,362,463	13,357,091
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	22,822,927	684,688	21,557,079	105,471	475,689	2,298,967	14,757	13,201	24,017,109	22,335,912

Adult Education Computation	<u>\$528,710,218</u>	x	<u>0.000</u>	=	<u>\$0</u>
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	<u>\$526,706,183</u>	x	<u>8.000</u>	=	<u>\$4,213,649</u>
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2023	<u>94.454 %</u>				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	1	2	3	4	5	6	7		9		11		12	
							Date Due		Due in 2024-2025		Due July-Dec. 2025			
att	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2024	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
	Purpose of Debt													
						Total	0			0	0		0	0
						Grand Total	158,865,000			5,005,634	11,070,000		2,399,426	11,895,000

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

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2024	Payments Due in 2024-2025	Payments due July - Dec 2025
Print/Coier Lease Purchase	7/1/2021	63	4.38%	554,935		554,935	280,668	118,534	59,367
Data Center Lease Purchase	10/1/2021	58	2.87%	760,553		760,553	369,382	184,691	184,691
Data Center Lease Purchase	2/1/2022	58	2.87%	112,082		112,082	54,435	27,218	27,218
			TOTAL	\$1,427,570	\$0	\$1,427,570	\$704,485	\$330,443	\$271,276

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	1,827	3,467	193
Cancellation of Prior Year Encumbrances	03	3,467	192	
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	240,544	268,993	
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	232,054	228,339	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	35,287,812	37,853,629	41,858,945
3130 Mineral Production Tax	115	8	3	
3205 Special Education Aid	120	5,434,346	5,207,432	6,206,899
RESOURCES AVAILABLE	170	41,200,058	43,562,055	48,066,037
Total Expenditures & Transfers	175	41,196,591	43,561,862	48,066,037
Unencumbered Cash Balance (June 30)	190	3,467	193	

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	16,250,197	16,926,197	17,571,084
120 Non-Certified	215	72,922	60,995	64,508
200 Employee Benefits				
210 Insurance (employee)	220	1,305,254	1,220,566	1,364,566
220 Social Security	225	1,289,458	1,304,232	1,356,401
290 Other	230	41,411	41,238	42,809
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237	796	645	700
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	18,162	13,075	20,000

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	443,684	285,220	385,220
644 Textbooks	265	4,607	3,261	3,500
650 Supplies (technology related)	267	13,835	9,806	10,000
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	39,766	50,773	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,500,528	1,501,060	1,558,250
120 Non-Certified	290	182,026	203,263	214,971
200 Employee Benefits				
210 Insurance (employee)	295	160,808	153,857	155,000
220 Social Security	300	117,055	117,897	122,613
290 Other	305	1,723	1,439	1,497
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	19,294	16,531	16,500
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	674,740	683,975	710,034
120 Non-Certified	340	126,164	124,386	131,551
200 Employee Benefits				
210 Insurance (employee)	345	60,409	58,605	60,000
220 Social Security	350	57,930	58,559	56,307
290 Other	355	3,695	3,576	3,719
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	26,544	18,565	19,000
650 Technology Supplies	375	5,122	4,539	5,000
680 Miscellaneous Supplies	380	8,814	9,280	9,500
700 Property (equipment & furnishings)	385			
800 Other	390	5,765		
2300 General Administration				
100 Salaries				
110 Certified	395			
120 Non-Certified	400			
200 Employee Benefits				
210 Insurance (employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Tech Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (equipment & furnishings)	450			
800 Other	455			
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	1,991,846	2,024,184	2,121,345
120 Non-Certified	465	867,383	883,036	933,899
200 Employee Benefits				
210 Insurance (employee)	470	192,580	187,759	188,000
220 Social Security	475	209,918	213,108	221,632
290 Other	480	3,574	3,304	3,436
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	20,434	17,268	17,300
600 Supplies	505	16,935	10,895	10,900
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520		851,836	1,695,902
200 Employee Benefits				
210 Insurance (employee)	525		2,520	150,000
220 Social Security	530		17,745	129,737
290 Other	535		218	1,696
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550		67,530	300,000
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 school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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			
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	2,352,221	2,269,992	2,334,793
519 Mileage in Lieu of Trans	678			
520 Insurance	680		4,000	5,000
626 Motor Fuel	682	220,251	177,530	260,000
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	4,196	8,894	10,000

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	5,000		
600 Supplies	702			
730 Equipment	704		3,169	5,000
800 Other	706	1,360	1,039	2,000
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	68,530	64,711	68,438
200 Employee Benefits				
210 Insurance	905	9,561	8,042	8,500
220 Social Security	910	4,486	4,427	4,682
290 Other	915	70	54	57
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	346,435	360,313	380,387
937 Virtual Education	807	3,116,889	3,405,377	3,455,373
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	6,404,593	6,251,917	7,793,630
954 Career & Postsecondary Education	850	494,167	919,741	1,041,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	65,566	150,000	
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	179,010	255,012	257,500
978 At-Risk Education Fund	893	2,190,877	2,526,701	2,733,100
TOTAL EXPENDITURES*	~~~	41,196,591	43,561,862	48,066,037

*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	-253,483	-353,765	-265,984
Cancellation of Prior Year Encumbrances	03	69	1,745	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	252,289	217,426	196,950
4593 Title II	15	60,474	87,352	94,680
4602 Title IV Part A	22	11,107	21,181	20,618
4604 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	9,257	18,067	12,183
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	468,000	122,733	
4606 ESSER III (ARP)	70	828,845	1,870,085	174,669
4599 Other	75	286,493	171,364	118,577
RESOURCES AVAILABLE	170	1,663,051	2,156,188	351,693
TOTAL EXPENDITURES	175	2,016,816	2,422,172	351,693
UNENCUMBERED CASH BALANCE JUNE 30	190	-353,765	-265,984	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	811,161	881,359	176,573
120 NonCertified	215	12,382	77,639	10,000
200 Employee Benefits				
210 Insurance (Employee)	220	37,161	28,386	25,000
220 Social Security	225	62,229	71,786	20,000
290 Other	230	2,996	996	300
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	84,473	160,965	
644 Textbooks	265		327,821	
650 Supplies (Technology Related)	267		80	
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			7,770
800 Other	280			

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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	105,717	154,622	80,000
120 NonCertified	290	1,906	4,529	
200 Employee Benefits				
210 Insurance (Employee)	295	5,195	5,864	
220 Social Security	300	8,073	11,995	2,000
290 Other	305	120	146	50
300 Purchased Professional & Technical Serv	310	103,736	28,077	
400 Purchased Property Services	313			
500 Other Purchased Services	315		870	
600 Supplies	320	569	450	
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	238,678	313,303	
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	9,018	13,196	
220 Social Security	350	14,531	20,235	
290 Other	355	234	248	
300 Purchased Professional & Technical Serv	360	245,916	153,986	
400 Purchased Property Services	363			
500 Other Purchased Services	365	97,726	74,812	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	14,880	4,215	
680 Miscellaneous Supplies	380	64,909	11,825	10,000
700 Property (Equipment & Furnishings)	385	20,384	26,153	
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	3,600	1,200	
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470	26	60	
220 Social Security	475	275	86	
290 Other	480	4	1	

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			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	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	589		
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 school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	11,160		
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	51,158	41,128	
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 Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	8,010	6,139	
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*	~~~	2,016,816	2,422,172	351,693

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	373,383	314,722	454,215
Cancellation of Prior Year Encumbrances	03	2,529	174	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	70,793		
2022 \$	15	4,373,469	86,961	
2023 \$	20		4,956,674	115,571
1140 Delinquent Tax	25	40,866	41,584	78,855
1410 Transportation Fees	47			
1980 Reimbursements	60	117,891	19,389	
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	559,755	543,633	516,472
2450 Recreational Vehicle Tax	75	3,855	2,572	3,315
2460 Commercial Vehicle Tax	77	479	504	2,966
2800 In Lieu of Taxes IRBs/Rental Excise	85	23,811	26,719	22,464
3000 STATE SOURCES				
3140 Supplemental State Aid	95	7,373,013	7,550,356	7,994,590
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	12,939,844	13,543,288	9,188,448
TOTAL EXPENDITURES & TRANSFERS	175	12,625,122	13,089,073	14,077,460
TAX REQUIRED (175 minus 170)	195			4,889,012
PERCENT OF COLLECTION	196			93.000 %
TOTAL 2024 TAX REQUIRED (195+196)	197			5,257,002
Delinquent Tax	200			183,995
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			5,440,997
UNENCUMBERED CASH BALANCE JUNE 30	207	314,722	454,215	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,286,000	809,300	971,558
120 NonCertified	215	72,155	58,788	62,174
200 Employee Benefits				
210 Insurance (Employee)	220	10,200	10,208	10,500
220 Social Security	225	5,419	4,754	4,944
290 Other	230	12,520	9,923	15,000
300 Purchased Professional & Technical Serv	235	39,938	44,523	50,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	109,053	270,177	280,000

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				
600 Supplies				
610 General Supplemental (Teaching)	260	35,669	62,000	100,000
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 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	513,938	529,880	555,314
120 NonCertified	400	373,735	287,814	304,392
200 Employee Benefits				
210 Insurance (Employee)	405	39,529	33,019	35,000
220 Social Security	410	62,651	57,787	60,098
290 Other	415	26,128	25,781	26,812
300 Purchased Professional & Technical Serv	420	34,280	60,840	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	28,065	16,738	20,000
600 Supplies	445	17,626	15,027	20,000
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	15,774	14,543	15,000
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	1,161,439	1,266,231	1,339,166
200 Employee Benefits				
210 Insurance	740	88,468	92,948	100,000
220 Social Security	745	88,126	95,973	90,746
290 Other	750	52,653	52,867	50,000
300 Purchased Professional & Technical Serv	755	5,805	42,820	45,000
400 Purchased Property Services	760	12,152	1,224	10,000
500 Other Purchased Services	765	1,081,629	1,386,269	1,390,000
600 Supplies	770	58,730	138,707	130,000
700 Property (Equipment & Furnishings)	775	366		
800 Other	780	9,910	11,957	12,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540	241,660	256,946	285,000
400 Purchased Property Services				
411 Water/Sewer	545	197,934	238,937	250,000
420 Cleaning	550	190,141	201,472	200,000
430 Repairs & Maintenance	555	357,396	283,502	300,000
440 Rentals	560	7,136	5,755	6,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	39,305	36,680	37,000
600 Supplies				
610 General Supplies	585	491,327	520,468	600,000
620 Energy				
621 Heating	590	330,353	212,089	490,000
622 Electricity	595	2,235,552	1,681,784	2,722,229
626 Motor Fuel (not school bus)	600	21	7,512	10,000
629 Other	605			
680 Miscellaneous Supplies	610			

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				
700 Property (Equipment & Furnishings)	615	5,101	12,017	10,000
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	629,257	10,368	11,000
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	36,271	39,312	57,213
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	41,574	103,003	75,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	1,577,827	2,986,627	2,083,464
954 Career and Postsecondary Education	850	268,135	244,253	250,000
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	734,174	848,250	917,850
TOTAL EXPENDITURES & TRANSFERS*	~~~	12,625,122	13,089,073	14,077,460

*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	26,831	27,600	23,850
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	233,050	167,868	165,000
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	179,010	255,012	257,500
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	438,891	450,480	446,350
TOTAL EXPENDITURES & TRANSFERS	175	411,291	426,630	446,350
UNENCUMBERED CASH BALANCE JUNE 30	190	27,600	23,850	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	284,882	270,228	280,694
120 NonCertified	215	75,843	105,101	111,155
200 Employee Benefits				
210 Insurance (Employee)	220	21,730	22,846	25,000
220 Social Security	225	26,739	25,671	26,698
290 Other	230	402	315	303
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	1,695	2,469	2,500
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*	~~~	411,291	426,630	446,350

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	172,341	373,547	1,335,220
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	2,190,877	2,526,701	2,733,100
5208 Transfer From Supplemental General	140	734,174	848,250	917,850
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,097,392	3,748,498	4,986,170
TOTAL EXPENDITURES & TRANSFERS	175	2,723,845	2,413,278	3,453,034
UNENCUMBERED CASH BALANCE JUNE 30	190	373,547	1,335,220	1,533,136

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,581,774	1,322,828	1,673,228
120 NonCertified	215	375,655	344,465	364,306
200 Employee Benefits				
210 Insurance (Employee)	220	112,381	134,649	155,000
220 Social Security	225	142,889	122,664	155,871
290 Other	230	3,405	2,689	3,297
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	153,880	111,936	120,000
600 Supplies				
610 General Supplemental (Teaching)	255	249	82	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	18,600	19,800	20,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
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	222,935	294,444	539,662
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	12,101	17,871	25,000
220 Social Security	345	16,328	21,448	41,284
290 Other	350	244	262	386
300 Purchased Professional & Technical Serv	355			50,000
400 Purchased Property Services	357			
500 Other Purchased Services	360			250,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370	83,404	20,140	50,000
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. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 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*	~~~	2,723,845	2,413,278	3,453,034

*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	397	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	346,435	360,313	380,387
5208 Transfer From Supplemental General	50	36,271	39,312	57,213
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	383,103	399,625	437,600
TOTAL EXPENDITURES & TRANSFERS	175	383,103	399,625	437,600
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	298,808	302,037	329,064
120 NonCertified	215	26,907	34,650	36,646
200 Employee Benefits				
210 Insurance (Employee)	220	18,568	17,140	23,054
220 Social Security	225	24,118	25,170	26,177
290 Other	230	355	1,556	1,618
300 Purchased Professional & Technical Serv	235	907	380	450
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			
600 Supplies				
610 General Supplemental (Teaching)	260	30		
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. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 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	12,443	14,006	14,813
200 Employee Benefits				
210 Insurance (Employee)	405	952	3,951	5,000
220 Social Security	410	15	726	768
290 Other	415		9	10
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	12 mo.	12 mo.	12 mo.
		14	2022-2023	2023-2024	2024-2025
		Line	Actual	Actual	Budget
			(1)	(2)	(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*	~~~	383,103	399,625	437,600	

*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	4,268	51,714	485,644
Cancellation of Prior Year Encumbrances	03	840		
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	15,337	15,840	
5000 OTHER				
5206 Transfer From General	135	3,116,889	3,405,377	3,455,373
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,137,334	3,472,931	3,941,017
TOTAL EXPENDITURES & TRANSFERS	175	3,085,620	2,987,287	3,760,915
UNENCUMBERED CASH BALANCE JUNE 30	190	51,714	485,644	180,102

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	1,823,047	1,790,772	2,103,804
120 NonCertified	215	1,138	29,620	31,326
200 Employee Benefits				
210 Insurance (Employee)	220	92,876	91,400	125,000
220 Social Security	225	135,932	134,729	140,118
290 Other	230	18,361	16,564	17,227
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	175,076	71,840	200,000
600 Supplies				
610 General Supplemental (Teaching)	255	8,860	16,607	20,000
644 Textbooks	260	11,520	506	1,000
650 Supplies (Technology Related)	263	323,325	350,773	500,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	18,350	38,225	100,000
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	115,767	115,450	139,849
120 NonCertified	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	9,836	9,804	10,178
220 Social Security	295	8,067	8,021	8,327
290 Other	300	121	98	102
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	207		500
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	658	623	10,000
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445	103,899	106,498	110,556
120 NonCertified	450	130,888	124,358	131,521
200 Employee Benefits				
210 Insurance (Employee)	455	26,738	20,520	25,000
220 Social Security	460	16,312	16,343	17,284
290 Other	465	27,044	27,537	29,123
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	27,946	13,983	35,000
600 Supplies	480	6,656	3,016	5,000
700 Property (Equipment & Furnishings)	485	2,996		
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 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*	~~~	3,085,620	2,987,287	3,760,915

*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	2,571,977	2,456,280	4,540,900	4,540,900
Cancellation of Prior Year Encumbrances	03	47,846	19,817		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	52,953			
2022 \$	10	3,353,504	69,447		
2023 \$	15		3,747,118	60,430	60,430
2024 \$	20			3,918,694	4,213,649
1140 Delinquent Tax	25	30,484	33,366	59,181	88,727
1510 Interest on Idle Funds	30	36,297	467,658		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	5,142,288	413,961		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	405,540	406,326	392,051	392,051
July - December Estimate	60				196,026
2450 Recreational Vehicle Tax	65	2,792	2,518	2,517	2,517
July - December Estimate	66				1,259
2460 Commercial Vehicle Tax	67	354	383	2,251	2,251
July - December Estimate	68				1,126
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	18,103	19,963	17,052	17,052
July - December Estimate	82				8,526
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,897,592	2,253,541	2,486,053	2,486,053
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				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	13,559,730	9,890,378	11,479,129	12,010,567
TOTAL EXPENDITURES & TRANSFERS	175	11,103,450	5,349,478	8,000,000	8,000,000
July - December Estimate	180	~~~~~	~~~~~	~~~~~	4,010,567
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	12,010,567
UNENCUMBERED CASH BALANCE JUNE 30	190	2,456,280	4,540,900	3,479,129	~~~~~

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	30,277		128,000
650 Supplies - Technology Software	207	735,771	359,445	500,000
700 Property (Equipment & Furnishings)	210	1,340,709	783,970	1,600,000
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	285,039	285,039	500,000
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		197,797	250,000
700 Property (Equipment & Furnishings)	235	193,985	110,638	500,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	2,483,726	1,997,497	2,500,000
200 Employee Benefits				
210 Insurance (Employee)	315	238,671	261,354	275,000
220 Social Security	320	184,274	193,419	225,000
290 Other	325	19,095	19,111	22,000
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335	426,957	268,080	350,000
430 Repairs & Maintenance	340	110,984	61,888	150,000
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
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		1,000	
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
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	5,053,962	810,240	1,000,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	----	11,103,450	5,349,478	8,000,000

*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	173,037	182,369	181,732
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	20,130	31,882	
3000 STATE SOURCES				
3208 State Safety Aid	25	12,740	13,630	18,630
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	205,907	227,881	200,362
TOTAL EXPENDITURES & TRANSFERS	175	23,538	46,149	149,610
UNENCUMBERED CASH BALANCE JUNE 30	190	182,369	181,732	50,752

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	16,185	28,479	80,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		97	100
220 Social Security	225	1,239	2,171	2,500
290 Other	230	16	28	100
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		233	500
644 Textbooks	260		1,426	2,500
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275		3,212	5,000
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	750	750	1,000
120 NonCertified	395	1,405	2,906	3,500
200 Employee Benefits				
210 Insurance (Employee)	400	27	25	50
220 Social Security	405	164	279	350
290 Other	410	2	6	10
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			50,000
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575	1,000	1,000	1,000
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		Code	12 mo.	12 mo.	12 mo.
		18 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES					
200 Employee Benefits					
210 Insurance (Employee)	445				
220 Social Security	450				
290 Other	455				
300 Purchased Professional & Technical Serv	460		2,787		
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	2,750	2,750	3,000	
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*	~~~	23,538	46,149	149,610	

*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	669,658	574,032	250,727
Cancellation of Prior Year Encumbrances	03	500	324	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	3,128	16,239	
1600 Food Service				
1611 Student Sales (Lunch)	15	1,438,790	1,484,616	1,465,500
1612 Student Sales (Breakfast)	25	75,726	78,138	87,300
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45			1,000,950
1990 Miscellaneous	55	17,593	18,568	
3000 STATE SOURCES				
3203 School Food Assistance	65	21,542	21,096	21,704
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	986,713	829,759	1,132,089
4590 Other Federal Aid	80	232,607	172,949	
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	3,446,257	3,195,721	3,958,270
TOTAL EXPENDITURES & TRANSFERS	175	2,872,225	2,944,994	3,688,905
UNENCUMBERED CASH BALANCE JUNE 30	190	574,032	250,727	269,365

*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			
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			
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	822,563	833,519	881,530
200 Employee Benefits				
210 Insurance	295	106,717	97,946	125,000
220 Social Security	300	61,203	61,580	65,127
290 Other	305	9,977	755	798
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	96,023	38,188	250,000
600 Supplies				
630 Food & Milk	325	1,306,429	1,566,450	1,866,450
680 Miscellaneous Supplies	330	19,431	33,975	50,000
700 Property (Equipment & Furnishings)	335	232,909	96,355	150,000
800 Other	340	216,973	216,226	300,000
TOTAL EXPENDITURES*	~~~	2,872,225	2,944,994	3,688,905

*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	1,867	1	75,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15		5,690	
3000 STATE SOURCES				
3204 Professional Development Aid	25	7,943	5,861	11,250
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	41,574	103,003	75,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	51,384	114,555	161,250

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	22,143	14,945	30,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	765	860	1,000
220 Social Security	225	758	385	500
290 Other	230	14	5	15
300 Purchased Professional & Technical Serv	235	10,754	14,080	50,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	13,770	7,818	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	3,179	1,462	5,000
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	51,383	39,555	96,515
UNENCUMBERED CASH BALANCE JUNE 30	190	1	75,000	64,735

SUMMER SCHOOL	Code 29 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	23,509	33,636	35,727
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	17,890	15,200	15,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	41,399	48,836	50,727
TOTAL EXPENDITURES & TRANSFERS	175	7,763	13,109	45,675
UNENCUMBERED CASH BALANCE JUNE 30	190	33,636	35,727	5,052

SUMMER SCHOOL	Code 29 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	6,430	11,270	40,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		136	2,000
220 Social Security	225	492	859	2,500
290 Other	230	7	11	20
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
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			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460	750	750	1,000
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470	27	25	50
220 Social Security	475	56	57	100
290 Other	480	1	1	5
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				

SUMMER SCHOOL		Code	12 mo.	12 mo.	12 mo.
		29	2022-2023	2023-2024	2024-2025
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
EXPENDITURES					
411 Water/Sewer	545				
420 Cleaning	550				
430 Repairs & Maintenance	555				
440 Rentals	560				
460 Repair of Building	565				
490 Other	570				
500 Other Purchased Services					
520 Insurance	575				
590 Other	580				
600 Supplies					
610 General Supplies	585				
620 Energy					
621 Heating	590				
622 Electricity	595				
626 Motor Fuel (not school bus)	600				
629 Other	605				
680 Miscellaneous Supplies	610				
700 Property (Equipment & Furnishings)	615				
800 Other	620				
2500 Central Services					
100 Salaries					
110 Certified	625				
120 NonCertified	630				
200 Employee Benefits					
210 Insurance	635				
220 Social Security	640				
290 Other	645				
300 Purchased Professional & Technical Serv	650				
400 Purchased Property Services	655				
500 Other Purchased Services	660				
600 Supplies	665				
700 Property (Equipment & Furnishings)	670				
800 Other	675				
2900 Other Support Services					
100 Salaries					
110 Certified	690				
120 NonCertified	695				
200 Employee Benefits					
210 Insurance	700				
220 Social Security	705				
290 Other	710				
300 Purchased Professional & Technical Serv	715				
400 Purchased Property Services	720				
500 Other Purchased Services	725				
600 Supplies	730				
700 Property (Equipment & Furnishings)	735				
800 Other	740				
3300 Community Services Operations	680				
TOTAL EXPENDITURES*	~~~	7,763	13,109	45,675	

*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	68,870	63,993	1,315,757
Cancellation of Prior Year Encumbrances	03		425	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	52,069	97,729	
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	146,914	1,373	
5000 OTHER				
5206 Transfer From General	75	6,404,593	6,251,917	7,793,630
5208 Transfer From Supplemental General	80	1,577,827	2,986,627	2,083,464
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	8,250,273	9,402,064	11,192,851
TOTAL EXPENDITURES & TRANSFERS	175	8,186,280	8,086,307	9,748,971
UNENCUMBERED CASH BALANCE JUNE 30	190	63,993	1,315,757	1,443,880

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	364,990	374,325	438,587
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	17,478	18,141	30,000
220 Social Security	225	27,170	27,714	28,770
290 Other	230	399	339	352
300 Purchased Professional & Technical Serv	235		2,000	
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	2,316,136	2,401,323	3,159,504
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	4,716,704	4,317,275	5,067,275
590 Other	255	146,914	1,373	
600 Supplies				
610 General Supplemental (Teaching)	260	12,773	4,401	10,000
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	15,885	17,041	17,690
120 NonCertified	290	2,791	4,009	4,240
200 Employee Benefits				
210 Insurance (Employee)	295	3,055	2,126	5,000
220 Social Security	300	1,222	1,446	1,529
290 Other	305	18	18	19
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			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
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		12 mo.		12 mo.	
		Code 30 Line	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	494,563	832,776	884,005	
519 Mileage in Lieu of Trans	670				
520 Insurance	675	3,000	2,000	2,000	
590 Other Purchased Services	680				
600 Supplies					
626 Motor Fuel	685	63,182	80,000	100,000	
680 Miscellaneous Supplies	690				
730 Equip (including buses)	695				
800 Other	700				
2730 Vehicle Services & Maintenance Services					
100 Salaries					
120 NonCertified	705				
200 Employee Benefits					
210 Insurance	710				
220 Social Security	715				
290 Other	720				
300 Purchased Professional & Technical Serv	725				
400 Purchased Property Services	730				
500 Other Purchased Services	735				
700 Property (Equipment & Furnishings)	740				

SPECIAL EDUCATION		Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 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*	~~~		8,186,280	8,086,307	9,748,971

*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	1,397	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				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
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			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	494,167	919,741	1,041,000
5208 Transfer From Supplemental General	140	268,135	244,253	250,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	763,699	1,163,994	1,291,000
TOTAL EXPENDITURES & TRANSFERS	175	763,699	1,163,994	1,291,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	530,764	858,368	941,221
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		38,067	65,000
220 Social Security	225	37,329	63,896	66,330
290 Other	230	548	598	621
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	12,320	11,631	15,000

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	270	33	100
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,014	2,907	3,000
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	173	374	500
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		256	500
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445	130,276	133,506	139,914
120 NonCertified	450	31,724	31,286	33,088
200 Employee Benefits				
210 Insurance (Employee)	455		6,710	8,000
220 Social Security	460	12,340	12,563	13,066
290 Other	465	191	154	160
300 Purchased Professional & Technical Serv	470	1,809	1,825	2,500
500 Other Purchased Services	475	1,067	925	1,000
600 Supplies	480	1,874	895	1,000
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		12 mo.	12 mo.	12 mo.
		Code 34 Line	2022-2023 Actual (1)	2023-2024 Actual (2)
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*	~~~	763,699	1,163,994	1,291,000

*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)
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	80,565	92,755	87,956
Cancellation of Prior Year Encumbrances	03		2,065	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	151,710	187,829	150,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55	35,000	64,365	82,556
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	267,275	347,014	320,512
TOTAL EXPENDITURES	175	174,520	259,058	320,512
UNENCUMBERED CASH BALANCE JUNE 30	190	92,755	87,956	0

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	13,150	13,150	13,150
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		21	21
220 Social Security	225	960	985	985
290 Other	230	12	12	12
300 Purchased Professional & Technical Serv	235	4,169	15,978	19,538
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			

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			
600 Supplies				
610 General Supplemental (Teaching)	260	15,964	26,770	30,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	74,626	87,837	152,000
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		450	1,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335		720	1,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345		55	100
220 Social Security	350		54	100
290 Other	355		1	50
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	4,587	6,612	10,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	16,705		
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	1,278		
290 Other	415	17		
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			

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				
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	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	8,052	48	10,000
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	35,000	64,365	82,556
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			
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		42,000	
4900 Other	885			
TOTAL EXPENDITURES*	~~~	174,520	259,058	320,512

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	4,786,422	4,712,684	5,183,952
RESOURCES AVAILABLE	70	4,786,422	4,712,684	5,183,952
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	3,202,306	3,152,973	3,460,063
2100 Student Support				
200 Employee Benefits	80	221,539	218,126	247,566
2200 Instructional Support				
200 Employee Benefits	85	166,220	163,659	188,220
2300 General Administration				
200 Employee Benefits	90	129,164	127,174	137,286
2400 School Administration				
200 Employee Benefits	95	449,414	442,490	465,428
2500 Central Services				
200 Employee Benefits	100	161,888	159,394	179,374
2600 Operations & Maintenance				
200 Employee Benefits	105	340,642	335,394	374,320
2700 Student Transportation Services				
200 Employee Benefits	110			
2900 Other Support Services				
200 Employee Benefits	113	7,693	7,575	7,740
3000 Food Service				
200 Employee Benefits	115	107,556	105,899	123,955
TOTAL EXPENDITURES	175	4,786,422	4,712,684	5,183,952
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	1,823,938	1,930,001	2,080,001
Cancellation of Prior Year Encumbrances	03	40,497		
REVENUES				
5000 OTHER				
5206 Transfer From General	05	65,566	150,000	
RESOURCES AVAILABLE	170	1,930,001	2,080,001	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,930,001	2,080,001	

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	12 mo.	12 mo.	12 mo.
	53 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	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	12 mo.	12 mo.	12 mo.
	53 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	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		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	937,086	417,238	290,229
Cancellation of Prior Year Encumbrances	03	614	2,084	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	499,525	590,682	
1990 Miscellaneous	20	231,343	121,198	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,668,568	1,131,202	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	1,058,149	676,733	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	67,072	89,685	
650 Supplies (Technology Related)	93	126,109	74,555	
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	1,251,330	840,973	
UNENCUMBERED CASH BALANCE JUNE 30	190	417,238	290,229	

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	426,807	75,652	175,949
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	332,112	416,226	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	873,705	1,236,497	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	1,632,624	1,728,375	
TOTAL EXPENDITURES	175	1,556,972	1,552,426	
UNENCUMBERED CASH BALANCE JUNE 30	190	75,652	175,949	~~~~~

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	239,242	320,997	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	1,106,800	1,002,887	
700 Property (Equipment & Furnishings)	240	210,930	228,542	
800 Other	245			
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*	~~~	1,556,972	1,552,426	~~~~~

*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	14,905,784	16,749,603	17,603,014	17,603,014
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	187,711			
2022 \$	10	11,994,513	242,009		
2023 \$	15		12,853,287	299,688	299,688
2024 \$	20			13,357,091	
1140 Delinquent Tax	25	107,933	112,113	204,480	306,567
1510 Interest on Idle Funds	30	32,692	353,174		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	40,000			0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	1,457,820	1,463,199	1,390,444	1,390,444
July - December Estimate	60				695,222
2450 Recreational Vehicle Tax	65	10,036	9,067	8,925	8,925
July - December Estimate	66				4,463
2460 Commercial Vehicle Tax	67	1,275	1,380	7,984	7,984
July - December Estimate	68				3,992
2800 In Lieu of Taxes IRBs/Rental Excise	70	65,303	69,291	60,477	60,477
July - December Estimate	72				30,239
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76			0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	2,108,501	1,409,351	482,269	482,269
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	30,911,568	33,262,474	33,414,372	20,893,284
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	5,544,374	5,374,460	5,005,634	
890 Bond Fees	90	52,591			
831 Principal	95	8,565,000	10,285,000	11,070,000	
TOTAL EXPENDITURES	100	14,161,965	15,659,460	16,075,634	16,075,634
832 Interest Due July-December	105				2,399,426
890 Bond Fees July-December	110				
831 Principal Due July-December	115				11,895,000
990 Cash Basis Reserve	120				4,400,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				34,770,060
UNENCUMBERED CASH BALANCE JUNE 30	190	16,749,603	17,603,014	17,338,738	~~~~~
	195				TAX REQUIRED (Line 185 minus Line 82) 13,876,776
	200				Delinquent Tax 485,687
	205				Amount of 2024 Tax to be Levied 14,362,463

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 385 will meet on the 28th day of August 2024 at 6:45 PM at 1432 N. Andover Rd, Andover, KS 67002 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 district 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	41,196,591	20.000	43,561,862	20.000	48,066,037	9,105,822	20.000
Supplemental General (LOB)	08	12,625,122	10.512	13,089,073	10.610	14,077,460	5,440,997	10.291
SPECIAL REVENUE								
Federal Funds	07	2,016,816		2,422,172		351,693		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	411,291		426,630		446,350		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	2,723,845		2,413,278		3,453,034		
Bilingual Education	14	383,103		399,625		437,600		
Virtual Education	15	3,085,620		2,987,287		3,760,915		
Capital Outlay	16	11,103,450	7.995	5,349,478	7.930	8,000,000	4,213,649	8.000
Driver Training	18	23,538		46,149		149,610		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,872,225		2,944,994		3,688,905		
Professional Development	26	51,383		39,555		96,515		
Parent Education Program	28	0		0		0		
Summer School	29	7,763		13,109		45,675		
Special Education	30	8,186,280		8,086,307		9,748,971		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	763,699		1,163,994		1,291,000		
Gifts and Grants	35	174,520		259,058		320,512		
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		0		0		
KPERs Special Retirement Contribution	51	4,786,422		4,712,684		5,183,952		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	1,251,330		840,973		0		
Activity Fund	56	1,556,972		1,552,426		0		
DEBT SERVICE								
Bond and Interest #1	62	14,161,965	28.830	15,659,460	27.515	16,075,634	14,362,463	27.165
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	107,381,935	67.337	105,968,114	66.055	115,193,863	33,122,931	65.456
Less: Transfers	105	15,455,518		18,090,506		19,044,517		
NET USD EXPENDITURES	110	91,926,417		87,877,608		96,149,346		
TOTAL USD TAXES LEVIED	115	28,412,017		31,810,405		33,122,931		

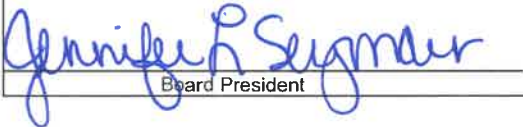
1. Sponsoring District Only

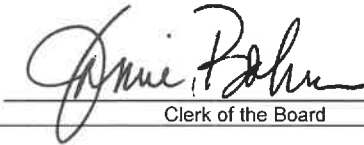
*Tax Rates are expressed in Mills

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	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$28,412,017		\$31,810,405		\$33,122,931		
Assessed Valuation - General Fund	128	\$391,725,609		\$449,373,889		\$455,291,084		
Assessed Valuation - All Other Funds	130	\$433,851,410		\$494,407,604		\$528,710,218		
Assessed Valuation - Capital Outlay	129	\$431,540,559		\$489,964,140		\$526,706,183		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	173,755,000		169,150,000		158,865,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,332,366		1,020,589		704,485		
TOTAL USD DEBT	155	175,087,366		170,170,589		159,569,485		

*Tax Rates are expressed in Mills


 Board President

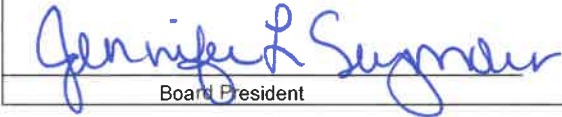

 Clerk of the Board

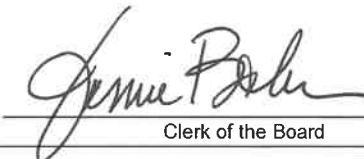
Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

The governing body of Unified School District 385 will meet on the 28th day of August 2024 at 6:30 PM at 1432 N. Andover Rd, Andover, KS 67002 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 district office and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$9,002,807	20.000	18.368	\$9,105,822	20.000
Capital Outlay	\$3,943,397	7.930	7.309	\$4,213,649	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$5,254,344	10.610		\$5,440,997	10.291
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	\$13,625,186	27.515		\$14,362,463	27.165
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	\$18,879,530	38.125	35.132	\$19,803,460	37.456


 Board President


 Clerk of the Board

**THE BUTLER COUNTY
TIMES-GAZETTE**
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Butler

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the
state of Kansas.

Butler County Times-Gazette is a publication that is a "legal
newspaper" as that phrase is defined for the County of Butler, in the
State of Kansas. This affidavit is page 1 of 3 with the full text of the
sworn-to notice set forth on the pages that follow, and the
attachment hereto contains the correct copy of what was published
in said legal newspaper in consecutive issues on the following
dates.

PUBLICATION DATES:
Aug. 3, 2024

Notice ID: EXD3sowcsHnwRcHelfVJ
Publisher ID: 2535850
Notice Name: 2024-25 Andover USD 385 Notice of Hearing

PUBLICATION FEE: \$231.00

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

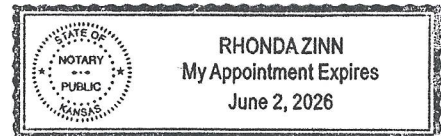
VERIFICATION

STATE OF KANSAS
COUNTY OF BUTLER

Signed or attested before me on this

3 day of August, A.D. 2024.

Rhonda Zinn
Rhonda, Zinn / Notary Public



Published in the Butler County Times-Gazette
Aug 3, 2024

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 385 will meet on the 28th day of August 2024 at 6:45 PM at 1432 N. Andover Rd, Andover, KS 67002 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 district office on the district website and will be available at this hearing.

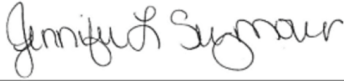
The Amount of 2024 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2024-2025 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	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	41,196,591	20.000	43,561,862	20.000	48,066,037	9,105,822	20.000
Supplemental General (LOB)	08	12,625,122	10.512	13,089,073	10.610	14,077,460	5,440,997	10.291
SPECIAL REVENUE								
Federal Funds	07	2,016,816		2,422,172		351,693		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	411,291		426,630		446,350		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	2,723,845		2,413,278		3,453,034		
Bilingual Education	14	383,103		399,625		437,600		
Virtual Education	15	3,085,620		2,987,287		3,760,915		
Capital Outlay	16	11,103,450	7.995	5,349,478	7.930	8,000,000	4,213,649	8.000
Driver Training	18	23,538		46,149		149,610		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,872,225		2,944,994		3,688,905		
Professional Development	26	51,383		39,555		96,515		
Parent Education Program	28	0		0		0		
Summer School	29	7,763		13,109		45,675		
Special Education	30	8,186,280		8,086,307		9,748,971		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	763,699		1,163,994		1,291,000		
Gifts and Grants	35	174,520		259,058		320,512		
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		0		0		
KPERS Special Retirement Contribution	51	4,786,422		4,712,684		5,183,952		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	1,251,330		840,973		0		
Activity Fund	56	1,556,972		1,552,426		0		
DEBT SERVICE								
Bond and Interest #1	62	14,161,965	28.830	15,659,460	27.515	16,075,634	14,362,463	27.165
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
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	107,381,935	67.337	105,968,114	66.055	115,193,863	33,122,931	65.456
Less: Transfers	105	15,455,518		18,090,506		19,044,517		
NET USD EXPENDITURES	110	91,926,417		87,877,608		96,149,346		
TOTAL USD TAXES LEVIED	115	28,412,017		31,810,405		33,122,931		
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000

TOTAL OTHER	120	0	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$28,412,017		\$31,810,405		\$33,122,931	
Assessed Valuation - General Fund	128	\$391,725,609		\$449,373,889		\$455,291,084	
Assessed Valuation - All Other Funds	130	\$433,851,410		\$494,407,604		\$528,710,218	
Assessed Valuation - Capital Outlay	129	\$431,540,559		\$489,964,140		\$526,706,183	
Outstanding Indebtedness, July 1		2022		2023		2024	
General Obligation Bonds	135	173,755,000		169,150,000		158,865,000	
Capital Outlay Bonds	140	0		0		0	
Temporary Note	145	0		0		0	
No-Fund Warrant	150	0		0		0	
Lease Purchase Principal	153	1,332,366		1,020,589		704,485	
TOTAL USD DEBT	155	175,087,366		170,170,589		159,569,485	

1. Sponsoring District Only

*Tax Rates are expressed in Mills



Board President




Clerk of the Board

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

The governing body of Unified School District 385 will meet on the 28th day of August 2024 at 6:30 PM at 1432 N. Andover Rd, Andover, KS 67002 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 district office and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$9,002,807	20.000	18.368	\$9,105,822	20.000
Capital Outlay	\$3,943,397	7.930	7.309	\$4,213,649	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$5,254,344	10.610		\$5,440,997	10.291
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	\$13,625,186	27.515		\$14,362,463	27.165
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	\$18,879,530	38.125	35.132	\$19,803,460	37.456



Board President



Clerk of the Board

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RESOLUTION NO. 24-25-06

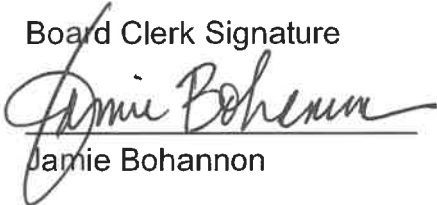
A resolution expressing the property taxation policy of USD 385 Andover with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2024-25.

K.S.A 79-2988, provides that a levy of property taxes to finance the 2024-25 budget of USD 385 exceeds the Revenue Neutral Tax Rate to finance the 2024-2025 budget of USD 385, be authorized by a resolution.


NOW, THEREFORE, BE IT RESOLVED by USD 385 that the 2024-25 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2024-25, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this 28 day of August, 2024 by USD 385 Andover in Butler County, Kansas

Board Clerk Signature


Jamie Bohannon

Board President Signature


Jennifer Seymour

Roll Call Vote

<u>Board Member</u>	<u>Yes</u>	<u>No</u>
Tim Brunson	✓	
Andrew Chaney	✓	
Vacant Seat	X	X
Pierre Harter	✓	
Jill Hodge	✓	
Jennifer Seymour	✓	
Josh Wells	✓	

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*	\$5,254,344	\$3,943,397	\$13,625,186	\$0
3. Less: percent of delinquent taxes (3a) <u>3.000</u>	\$157,630	\$118,302	\$408,756	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$2,841,600	\$2,147,437	\$7,368,491	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$146,968	\$110,091	\$381,042	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,968,106	\$1,489,590	\$5,103,754	\$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)	\$24,469	\$17,547	\$63,455	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$5,138,773	\$3,882,967	\$13,325,498	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$115,571	\$60,430	\$299,688	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$118,223	\$88,727	\$306,567	\$0
Tax Collection Ratio (Jan, Mar, June)	94.335 %	95.023 %	94.335 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	54.000	Sept. 20, 2025	3.500
		Mar. 20, 2025	2.000	Oct. 31, 2025	3.500
		June 5, 2025	37.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		93.000		
3. 2024 General Fund Assessed Valuation	=		\$455,291,084	TOTAL	100.000
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)	=		\$9,105,822		(Must total 100%)
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)	=		\$8,468,414		

*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 <u>3.000</u>	\$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 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025	\$2,295,034	(14) Estimated Recreational Vehicle Property Tax* 7/1/2024 to 6/30/2025	\$14,758
(16) Estimated 16/20M Tax* 7/1/2024 to 6/30/2025	\$4,085	(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2024 to 6/30/2025	\$100,000
(17) Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	\$13,201		
(18) 2022 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>3.0000</u> %		

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$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 <u>3.000</u>	\$0	\$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 *				
2. 2023 Actual Taxes Levied*	\$2,780,738	\$2,093,329	\$7,211,357	
3. Less: percent of delinquent taxes (3a) <u>3.000</u>	\$83,422	\$62,800	\$216,341	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$1,459,741	\$1,113,801	\$3,785,558	
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$60,987	\$45,710	\$158,159	
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,040,888	\$796,382	\$2,699,345	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$24,469	\$17,547	\$63,455	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,669,507	\$2,036,240	\$6,922,858	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$111,231	\$57,089	\$288,499	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$62,567	\$47,100	\$162,256	\$0
Tax Collection Ratio (Jan, Mar, June)	92.120 %	93.435 %	92.119 %	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 <u>3.000</u>	\$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
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 <u>3.000</u>	\$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 <u>3.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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 *				
2. 2023 Actual Taxes Levied*	\$2,473,606	\$1,850,068	\$6,413,829	
3. Less: percent of delinquent taxes (3a) <u>2.000</u>	\$49,472	\$37,001	\$128,277	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$1,381,859	\$1,033,636	\$3,582,933	
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$85,981	\$64,381	\$222,883	
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$927,218	\$693,208	\$2,404,409	
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)	\$2,444,530	\$1,828,226	\$6,338,502	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$29,076	\$21,842	\$75,327	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$37,104	\$27,751	\$96,208	\$0
Tax Collection Ratio (Jan, Mar, June)	96.825 %	96.819 %	96.826 %	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 *	_____	_____	_____
<hr/>			
2. 2023 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>2.000</u>	\$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
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 <u>2.000</u>	\$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 <u>2.000</u>	\$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
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 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$48,066,037</u>
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	<u>\$193</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>\$6,206,899</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$6,207,092</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$41,858,945</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>5,580.0</u>
2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	<u>40.0</u>
9/20/24 <u>40.0</u> + 2/20/25 <u>0.0</u>			
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>5,620.0</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment.		=	<u>196.9</u>
(from line 3) <u>5,620.0</u> x <u>0.035040</u> factor (from Table II)			
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>23.1</u>
A. (9/20/24 Contact Hrs <u>260.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>17.1</u>
B. (9/20/24 ELL Headcount <u>125</u> + 2/20/25 ELL Hdct <u>0</u>) x .185		=	<u>23.1</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))		=	<u>102.8</u>
(9/20/24 CTE contact hrs <u>1,234.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5			
7. Estimated 2024-25 At-Risk Student Weighting			
9/20/24 Free Lunch <u>1,050</u> + 2/20/25 Free Lunch <u>0</u> x 0.484		=	<u>508.2</u>
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>0.0</u>
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>1,264,085</u> ÷	\$5,378	= <u>235.0</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>6,206,899</u> ÷	\$5,378	= <u>1,154.1</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>\$5,901,979</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>7,840.1</u> x	\$5,378 + 5901979	= <u>\$48,066,037</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>7,840.1</u> x	\$5,378 + 5901979	= <u>\$48,066,037</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)		=	<u>\$42,658,971</u>
(Lines 3 through 10 + 15) = 6686 x \$5452 = \$36452072 + <u>6,206,899</u> (Spec Ed)			

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>5,580.0</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>5,564.6</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>5,573.9</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>5,580.0</u>
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>5,580.0</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>5,564.6</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>5,573.9</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>5,580.0</u>
14. 3 Prior Years' Average FTE*: 5,580.0 (line 10) + 5,564.6 (line 11) + 5,573.9 (line 12)) ÷ 3 =	5,572.8 (goes to line 14)	2 Prior Years' AVG FTE ÷ 2 = 5,569.3 (goes to line 14) = <u>5,569.3</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2024-25 FTE adjusted enrollment for budget purposes (higher of line 12, 13, or line 14 (2YR AVG or 3YR AVG if qualified for Military Provision).		= <u>5,580.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>5,580.0</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>46.8</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>1,780.0</u>	+	2-20-25	<u>0.0</u>	= <u>1,780.0</u>
3. Index of density = Line 2	<u>1,780.0</u>	divided by	Line 1	<u>46.8</u>	= <u>38.034</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]		\$979,000
			Factor C [Factor B times Constant]		\$979,000
			Factor D [Factor C times Factor A]		\$1,264,085
6. 2024-25 Trans. State Aid =	<u>1,264,085</u>		(to Line 9, Page 1)		= <u>1,264,085</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>400.0</u>	X	\$5,600	=	<u>2,240,000</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>650.0</u>	X	\$5,600	=	<u>3,640,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>30.00</u>	X	\$709	=	<u>21,270</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	<u>1.00</u>	X	\$709	=	<u>709</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$5,901,979</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>18.58 %</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			<u>5,652</u>	=	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			<u>1,050</u>	=	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>0.0</u>
A. USD Level (i or ii)				=	<u>0.0</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>0.0</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>508.2</u>				
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>				
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	<u>508.2</u>	X	\$5,378	=	<u>\$2,733,100</u>

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{260.0}{6} \times 0.395 = 17.1167$ [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 $125 \times 0.185 = 23.1250$ [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 $\frac{1,234.0}{6} = 205.6667$ [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2023-2024 school year? = YES
3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = NO

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 5,580.0 = NO

FORM 155
2024-2025 LOCAL OPTION BUDGET

1. Authorized percent for 2024-25 school year (Max 32.00%)	=	<u>32.00</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)	Expires _____ =	<u>0.00</u> %
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 <u>9999</u>	<u>33.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>33.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2024-2025 (2024-25 LOB Base General Fund \$ <u>42,658,971</u> X Lower of Line 4 or Line 5		\$ <u>14,077,460</u>
7. ADOPTED LOB FOR 2024-2025		\$ _____

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: 6.52 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$917,850

(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: 0.30 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$42,232

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: 14.80 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$2,083,464

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.	210,000	.7750	\$162,750	.0400	\$8,400	3.30	\$693,000	\$864,150
	Jr. High	2.	120,000	.7750	\$93,000	.0400	\$4,800	3.60	\$432,000	\$529,800
	Sr. High	3.	90,000	.7750	\$69,750	.0400	\$3,600	3.65	\$328,500	\$401,850
Free		4.	92,600	4.6250	\$428,275	.0400	\$3,704			\$431,979
Reduced		5.	30,000	4.2250	\$126,750	.0400	\$1,200	0.40	\$12,000	\$139,950
Adult		6.	20,000					4.90	\$98,000	\$98,000
	TOTAL	7.	562,600		\$880,525		\$21,704		\$1,563,500	\$2,465,729
BREAKFAST										
Paid	Elem	8.	25,000	.3800	\$9,500			2.10	\$52,500	\$62,000
	Jr. High	9.	4,000	.3800	\$1,520			2.10	\$8,400	\$9,920
	Sr. High	10.	4,000	.3800	\$1,520			2.10	\$8,400	\$9,920
Free		11.	34,148	2.7300	\$93,224					\$93,224
Reduced		12.	60,000	2.4300	\$145,800			0.30	\$18,000	\$163,800
Adult		13.	1,000					2.95	\$2,950	\$2,950
	TOTAL	14.	128,148		\$251,564				\$90,250	\$341,814
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	\$900,000	\$900,000
12 Months Total Income	66.	xxxxxxxx	\$1,132,089	\$21,704			\$2,553,750	\$3,707,543

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)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.57%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$4,566,706	22.19%	\$341,210	16.07%	\$2,194	\$14,867	\$607	\$1,963
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$3,486,431	16.94%	\$260,482	12.27%	\$1,675	\$11,350	\$464	\$1,498
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$12,524,368	60.86%	\$935,828	44.08%	\$6,018	\$40,776	\$1,666	\$5,383
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$20,577,505	100.00% (c)	\$1,537,673 (e)	100.00% (c)	\$9,888 (e)	\$67,000 (e)	\$2,737 (e)	\$8,845 (e)

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

2024-2025
FORM 194-A

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2023 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28.25%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$5,254,344	23.02%	\$174,345	16.52%	\$1,121	\$7,597	\$310	\$1,003
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$3,943,397	17.28%	\$130,872	12.40%	\$842	\$5,702	\$233	\$753
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$13,625,186	59.70%	\$452,145	42.83%	\$2,907	\$19,701	\$805	\$2,601
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$22,822,927	100.00% (c)	\$757,361 (e)	100.00% (c)	\$4,870 (e)	\$33,000 (e)	\$1,348 (e)	\$4,356 (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) 138 x \$135 = \$18,630

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 = \$4,712,684

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 10.00 %) = \$471,268

4. Est. KPERs State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = \$5,183,952

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = 75,000

2. Total potential state aid (Line 1 X 0.5) = 37,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = 240,330

4. Estimated State Aid (lower of Lines 2 or 3) = 37,500

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = 11,250

Form 196
Career and Technical Education

**2024-2025 State Aid for Transportation to
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical programs/courses at community colleges/technical colleges

School Bus - Types C & D

Total number of miles to and from community college/technical college _____ times amount per mile (\$1.45 per mile) = _____ \$0

School Bus - Type A

Total number of miles to and from community college/technical college _____ times amount per mile (\$1.15 per mile) = _____ \$0

Passenger Vehicles*

Total number of miles to and from community college/technical college _____ times amount per mile (\$.90 per mile) = _____ \$0

TOTAL = _____ \$0

*This applies to transportation provided by school districts. Do not include mileage for students that choose to drive their own vehicle.

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>\$14,077,460</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>14,077,460</u> x factor <u>0.5679</u>	=	<u>\$7,994,590</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$7,994,590</u>

FORM 243

2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2024 Taxes Levied in the Capital Outlay Fund	=	<u>\$4,213,649</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5900</u>	=	<u>\$2,486,053</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	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.5900</u> = \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)	=	<u>\$0</u>

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

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

1. Estimated 2024-2025 bond and interest fund payments	=	<u>\$16,075,633</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.0300</u> = \$482,269
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)	=	<u>\$482,269</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		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0300</u>	x <u>ProRation</u> 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	_____ \$0

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

FORM 242-A
BOND AND INTEREST FUND #2
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	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.5900</u> \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)	=	\$0

FORM 244-A
BOND AND INTEREST FUND #2
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	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.0300</u> \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)	=	\$0

FORM 246-A
BOND AND INTEREST FUND #2
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			=	_____
2. Estimated Federal Tax Credit (Build America Bonds)			=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0300	x	ProRation 100	= _____ \$0
4. Less prior year overpayment			-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)			=	_____ \$0

FORM 248-A
BOND AND INTEREST FUND #2
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			=	_____
2. Estimated Federal Tax Credit (Build America Bonds)			=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100	= _____ \$0
4. Less prior year overpayment			-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)			=	_____ \$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	1,827	3,467	193
Federal Funds	07	-253,483	-353,765	-265,984
Supplemental General	08	373,383	314,722	454,215
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	26,831	27,600	23,850
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	172,341	373,547	1,335,220
Bilingual Education*	14	397	0	0
Virtual Education*	15	4,268	51,714	485,644
Capital Outlay	16	2,571,977	2,456,280	4,540,900
Driver Training*	18	173,037	182,369	181,732
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	669,658	574,032	250,727
Professional Development*	26	1,867	1	75,000
Parent Education Program*	28	0	0	0
Summer School*	29	23,509	33,636	35,727
Special Education*	30	68,870	63,993	1,315,757
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	1,397	0	0
Gifts/Grants	35	80,565	92,755	87,956
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,823,938	1,930,001	2,080,001
Text Book & Student Material*	55	937,086	417,238	290,229
Activity Fund	56	426,807	75,652	175,949
Bond and Interest #1	62	14,905,784	16,749,603	17,603,014
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		22,010,059	22,992,845	28,670,130
Enrollment (FTE) ¹		6,438.5	6,658.9	6,675.2
Amount per Pupil ²		3,419	3,453	4,295
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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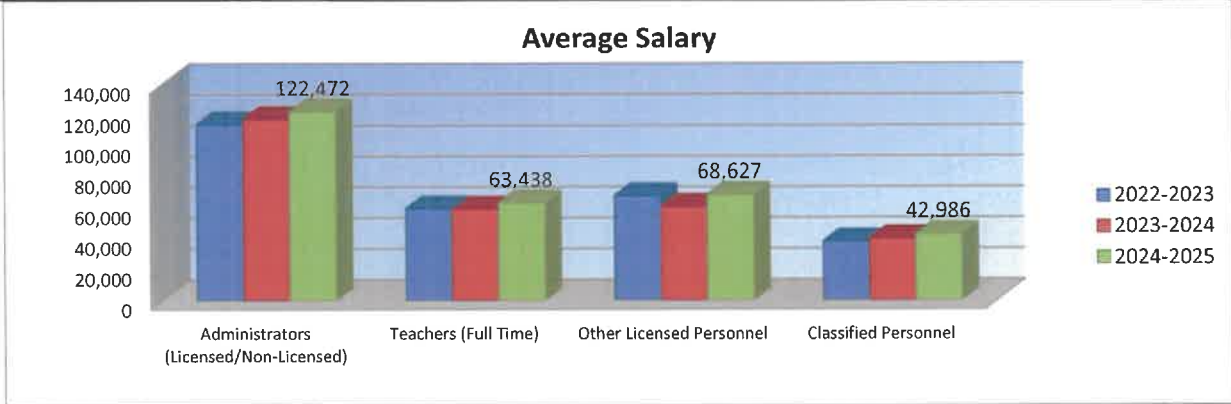
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	3,233,541	3,080,099	5,823,160

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	41,196,591	43,561,862	48,066,037
LOB	12,625,122	13,089,073	14,077,460
Total	53,821,713	56,650,935	62,143,497

CASH BALANCE			
Percentage	6.01%	5.44%	9.37%

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)	29.0	3,322,296	114,562	28.0	3,298,176	117,792	28.0	3,429,220	122,472
Teachers (Full Time)	360.5	21,575,346	59,848	354.9	21,196,292	59,725	351.2	22,279,567	63,438
Other Licensed Personnel	42.5	2,892,790	68,066	45.9	2,806,518	61,144	42.9	2,944,079	68,627
Classified Personnel	163.7	6,259,154	38,236	163.7	6,588,230	40,246	165.7	7,122,712	42,986
Substitutes/Temporary Help	~~~~~	1,723,257	~~~~~	~~~~~	1,897,364	~~~~~	~~~~~	1,938,150	~~~~~



DEFINITIONS

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

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

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

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

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

Summary of Total Expenditures by Function (All Funds)

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$44,277,174	48%	\$43,147,278	49%	-3%	\$45,065,892	47%	4%
Student Support Services	\$2,585,431	3%	\$2,577,563	3%	0%	\$2,587,381	3%	0%
Instructional Support Services	\$2,233,319	2%	\$2,145,158	2%	-4%	\$2,287,928	2%	7%
Administration & Support	\$8,754,421	10%	\$9,318,468	11%	6%	\$10,436,996	11%	12%
Operations & Maintenance	\$7,957,826	9%	\$7,603,704	9%	-4%	\$11,179,440	12%	47%
Transportation	\$3,194,931	3%	\$3,420,528	4%	7%	\$3,602,798	4%	5%
Food Services	\$2,987,791	3%	\$3,057,032	3%	2%	\$3,812,860	4%	25%
Capital Improvements	\$5,683,219	6%	\$862,608	1%	-85%	\$1,011,000	1%	17%
Debt Services	\$14,161,965	15%	\$15,659,460	18%	11%	\$16,075,634	17%	3%
Other Costs	\$90,340	<1%	\$85,809	<1%	-5%	\$89,417	<1%	4%
Total Expenditures¹	91,926,417	100%	\$87,877,608	100%	-4%	\$96,149,346	100%	9%
Amount per Pupil	\$14,278		\$13,197		-8%	\$14,404		9%
Current Expenditures²	\$66,661,002	100%	\$66,868,670	100%	0%	\$72,073,712	100%	8%
Amount per Pupil	\$10,353		\$10,042		-3%	\$10,797		8%

Percent of Expenditures for Instruction³

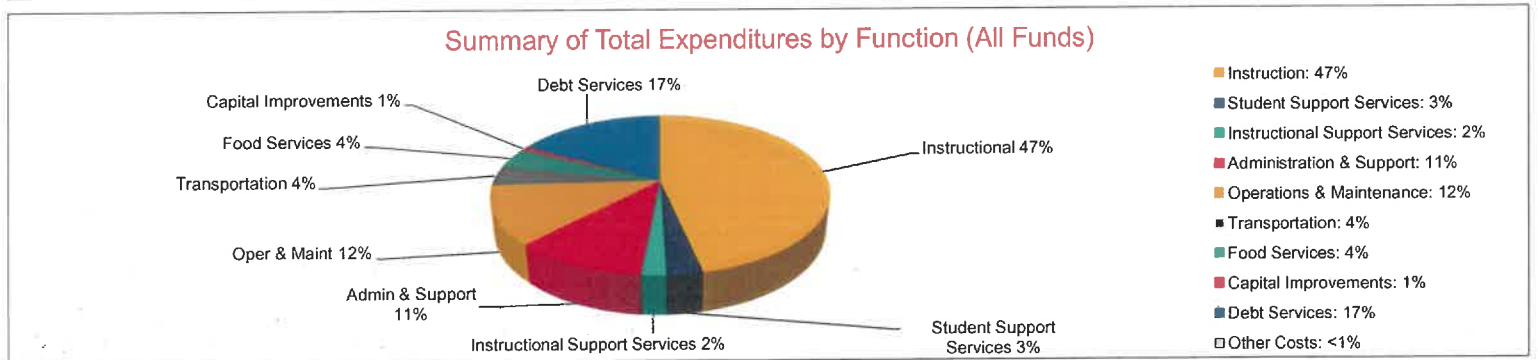
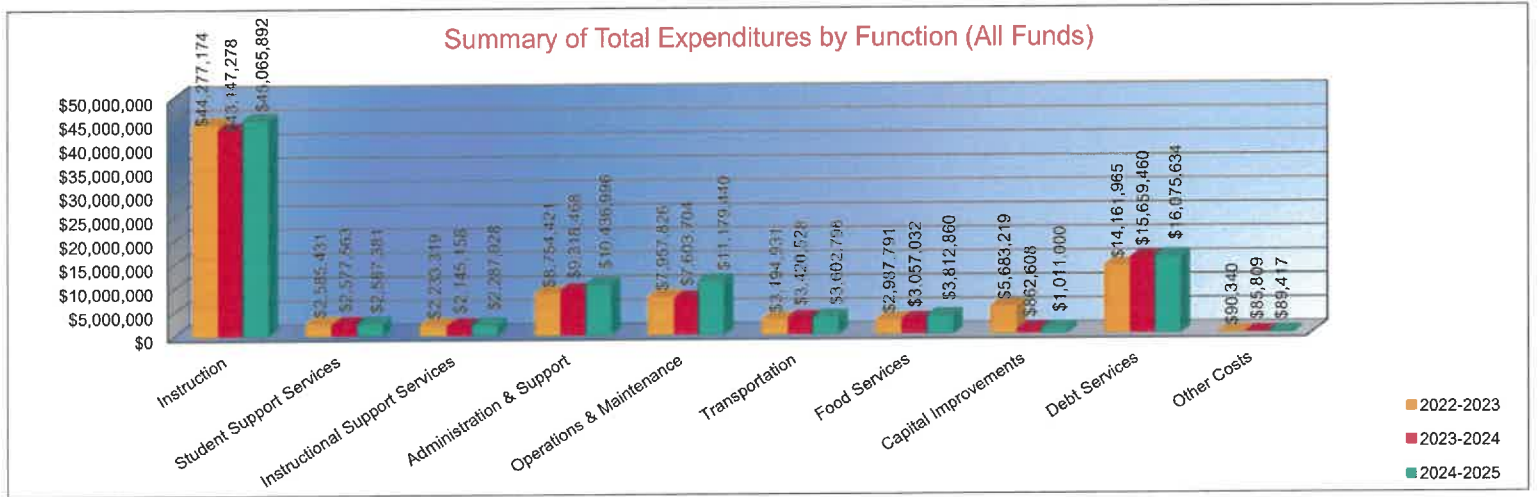
	2022-2023	%	2023-2024	%	% Change	2024-2025	%	% Change
Total Expenditures	\$42,170,417	46%	\$42,003,863	48%	2%	\$42,837,892	45%	-3%
Current Expenditures	\$42,170,417	63%	\$42,003,863	63%	0%	\$42,837,892	59%	-4%

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

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

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

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

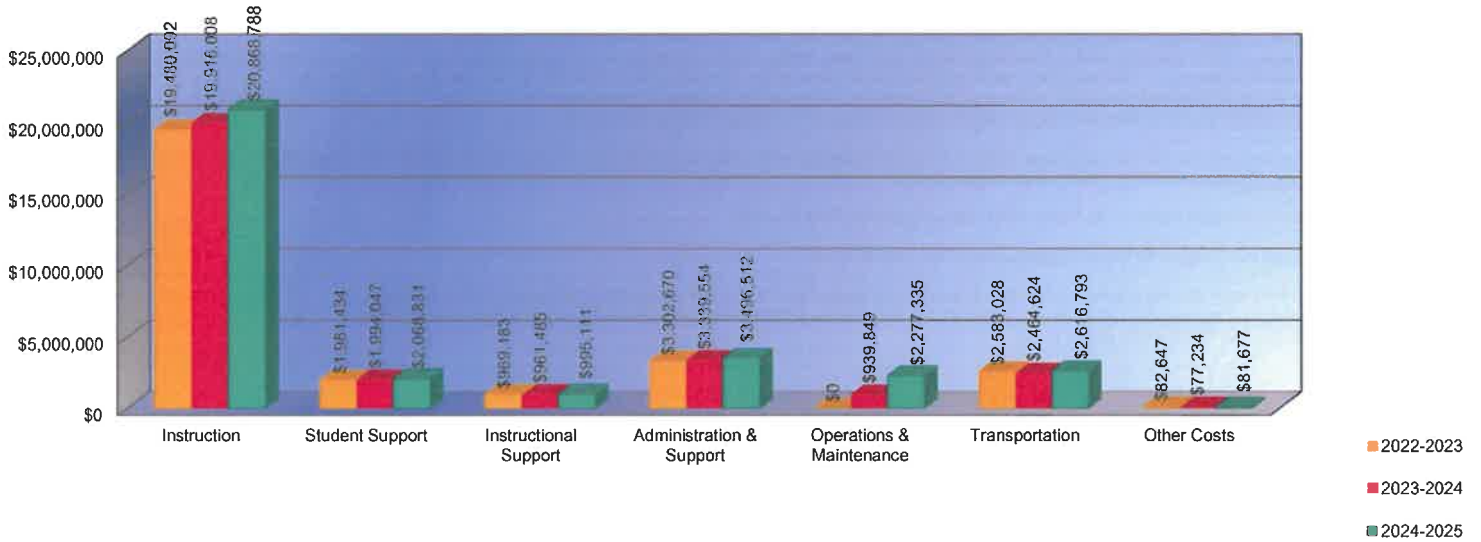


Summary of General Fund Expenditures by Function*

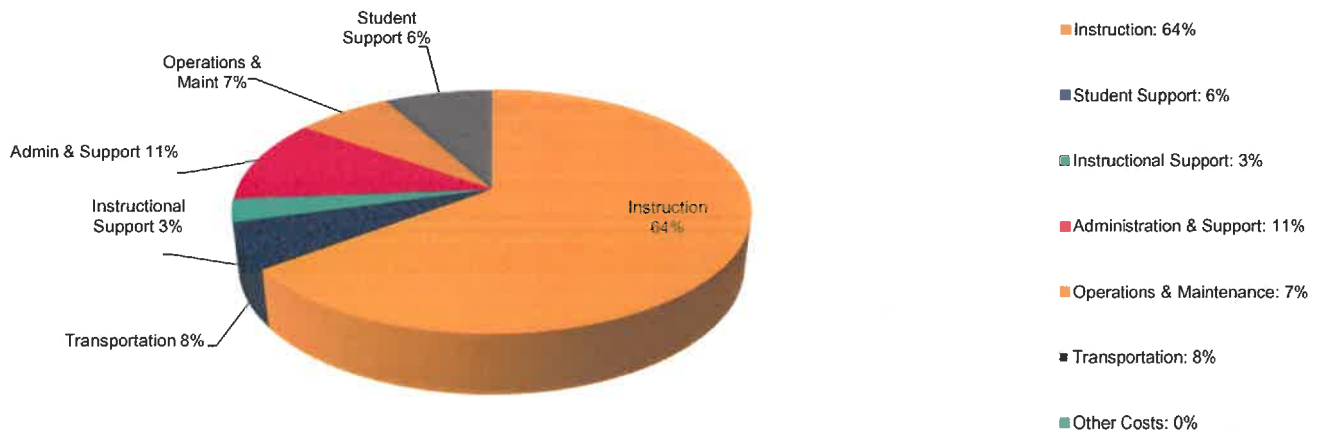
	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$19,480,092	69%	\$19,916,008	67%	2%	\$20,868,788	64%	5%
Student Support	\$1,981,434	7%	\$1,994,047	7%	1%	\$2,068,831	6%	4%
Instructional Support	\$969,183	3%	\$961,485	3%	-1%	\$995,111	3%	3%
Administration & Support	\$3,302,670	12%	\$3,339,554	11%	1%	\$3,496,512	11%	5%
Operations & Maintenance	\$0	0%	\$939,849	3%	0%	\$2,277,335	7%	142%
Transportation	\$2,583,028	9%	\$2,464,624	8%	-5%	\$2,616,793	8%	6%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$82,647	0%	\$77,234	0%	-7%	\$81,677	0%	6%
Total Expenditures	\$28,399,054	100%	\$29,692,801	100%	5%	\$32,405,047	100%	9%
Amount per Pupil	\$4,411		\$4,459		1%	\$4,855		9%

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

Summary of General Fund Expenditures by Function



Summary of General Fund Expenditures by Function



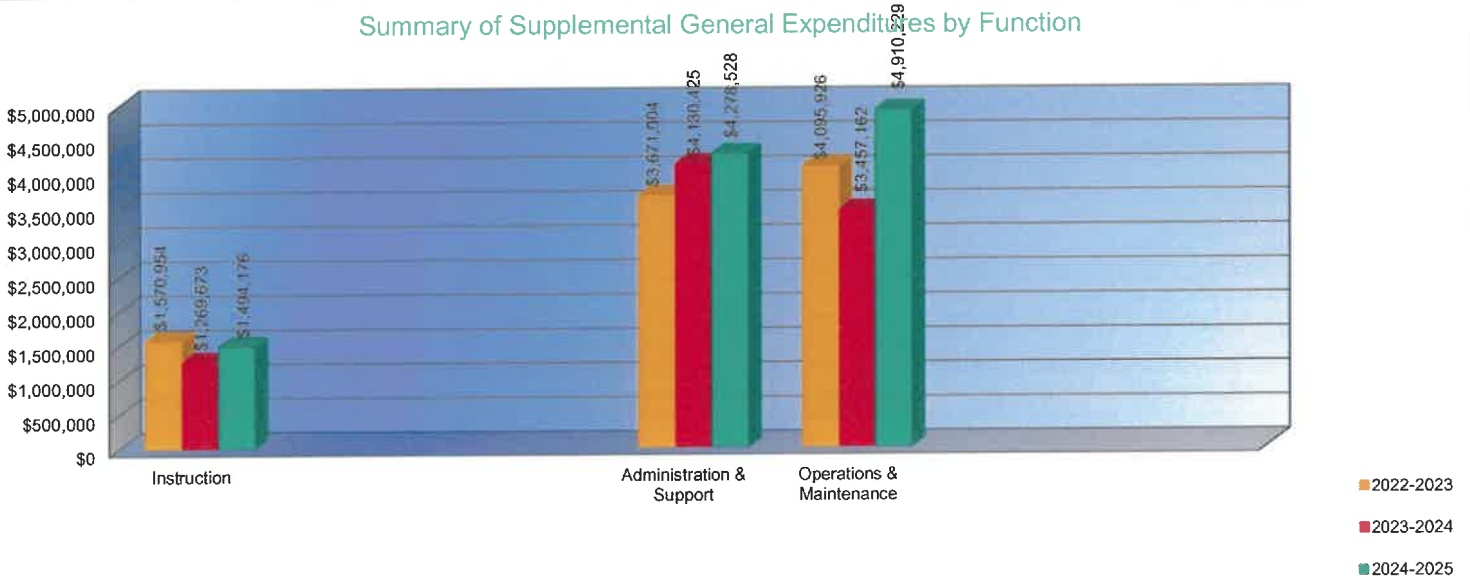
Note: Numbers on charts are within 1% due to rounding.
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Summary of Supplemental General Fund Expenditures by Function*

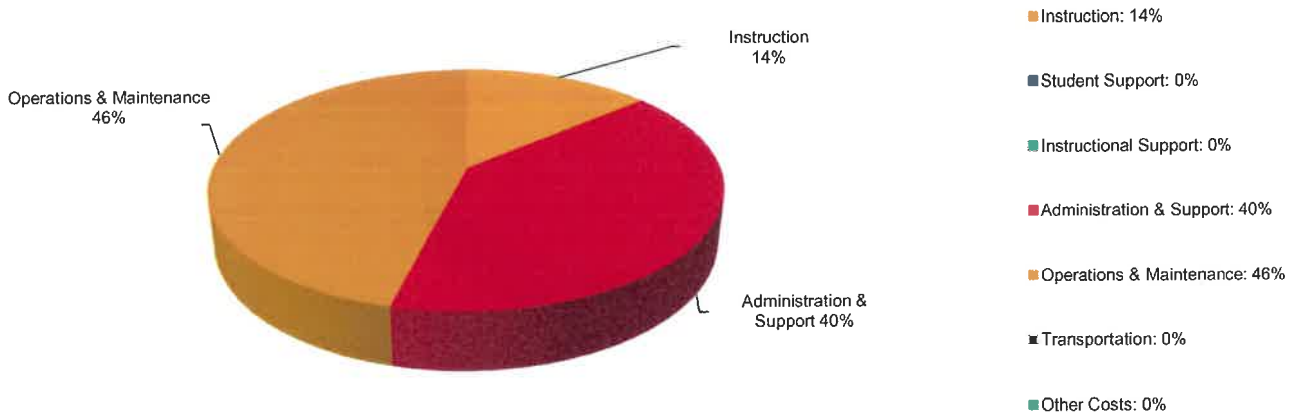
	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$1,570,954	16%	\$1,269,673	14%	-19%	\$1,494,176	14%	18%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$3,671,004	37%	\$4,130,425	47%	13%	\$4,278,528	40%	4%
Operations & Maintenance	\$4,095,926	41%	\$3,457,162	39%	-16%	\$4,910,229	46%	42%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$629,257	6%	\$10,368	0%	-98%	\$11,000	0%	6%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$9,967,141	100%	\$8,867,628	100%	-11%	\$10,693,933	100%	21%
Amount per Pupil	\$1,548		\$1,332		-14%	\$1,602		20%

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

Summary of Supplemental General Expenditures by Function



Summary of Supplemental General Fund Expenditures by Function

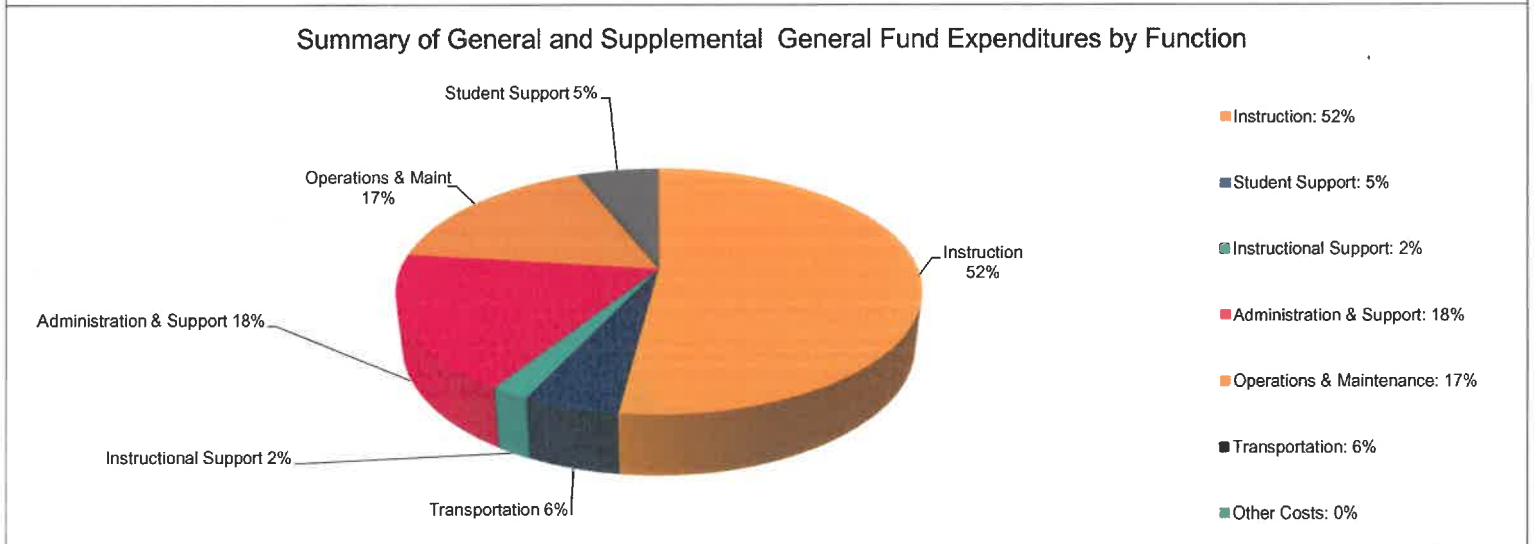
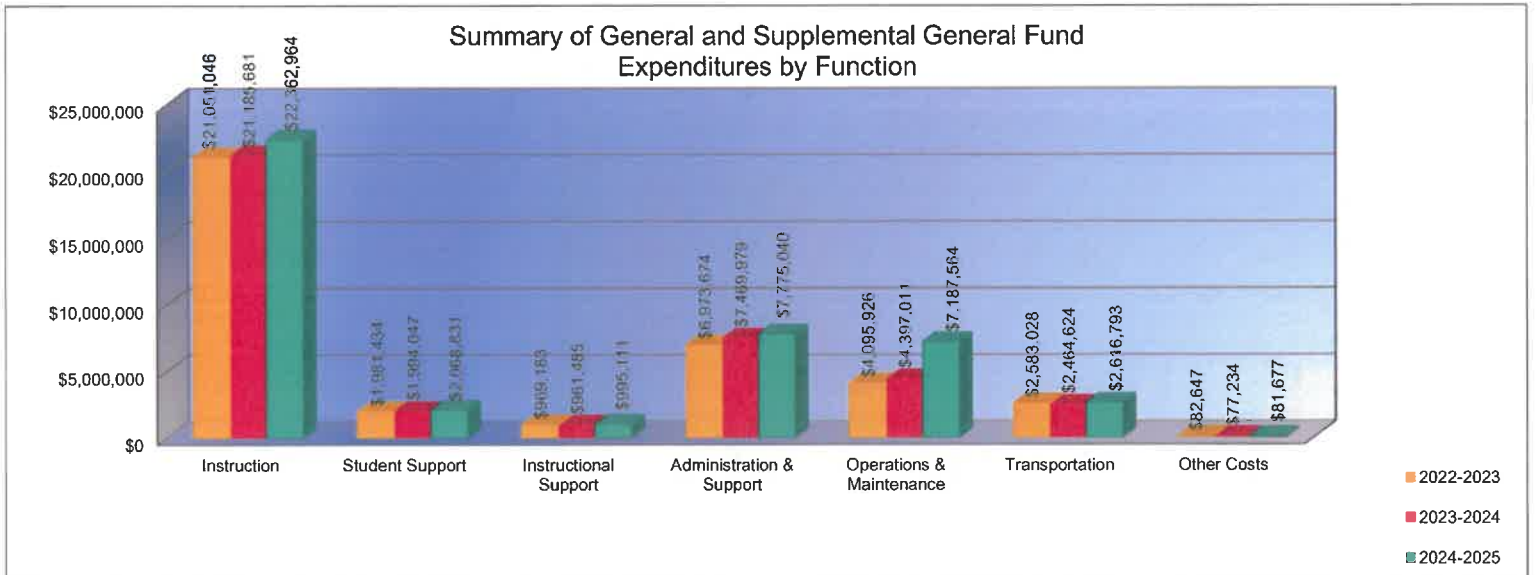


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$21,051,046	55%	\$21,185,681	55%	1%	\$22,362,964	52%	6%
Student Support	\$1,981,434	5%	\$1,994,047	5%	1%	\$2,068,831	5%	4%
Instructional Support	\$969,183	3%	\$961,485	2%	-1%	\$995,111	2%	3%
Administration & Support	\$6,973,674	18%	\$7,469,979	19%	7%	\$7,775,040	18%	4%
Operations & Maintenance	\$4,095,926	11%	\$4,397,011	11%	7%	\$7,187,564	17%	63%
Transportation	\$2,583,028	7%	\$2,464,624	6%	-5%	\$2,616,793	6%	6%
Capital Improvements	\$629,257	2%	\$10,368	<1%	-98%	\$11,000	<1%	6%
Other Costs	\$82,647	\$0	\$77,234	\$0	-7%	\$81,677	0%	6%
Total Expenditures	\$38,366,195	100%	\$38,560,429	100%	1%	\$43,098,980	100%	12%
Amount per Pupil	\$5,959		\$5,791		-3%	\$6,457		12%

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



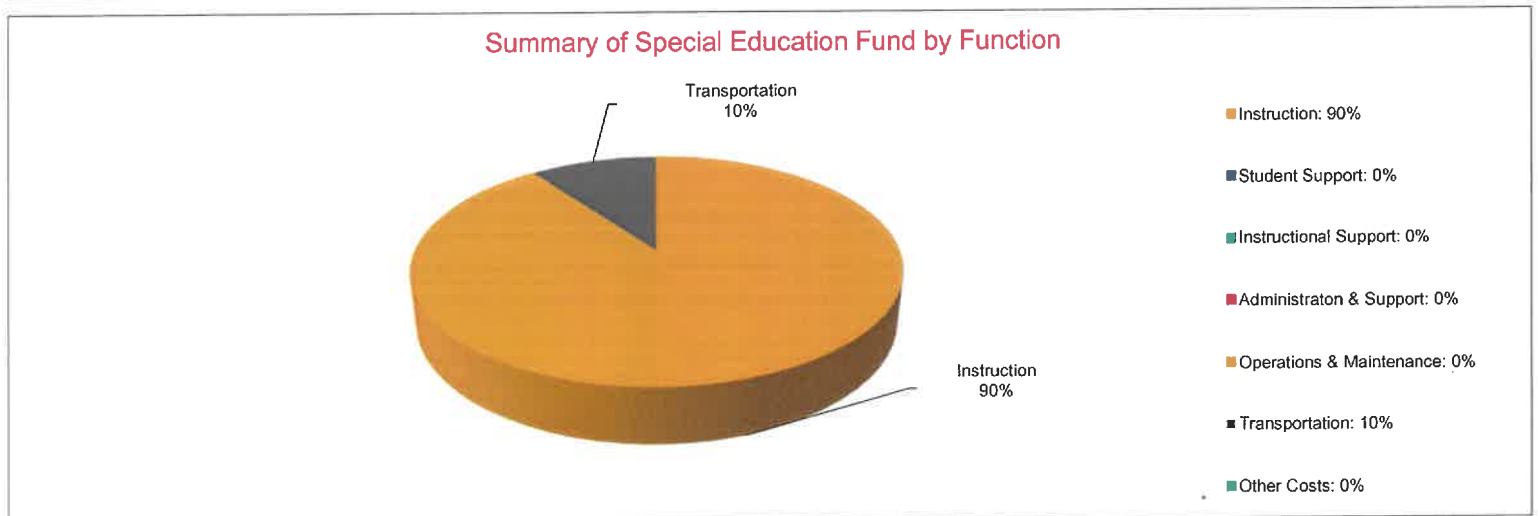
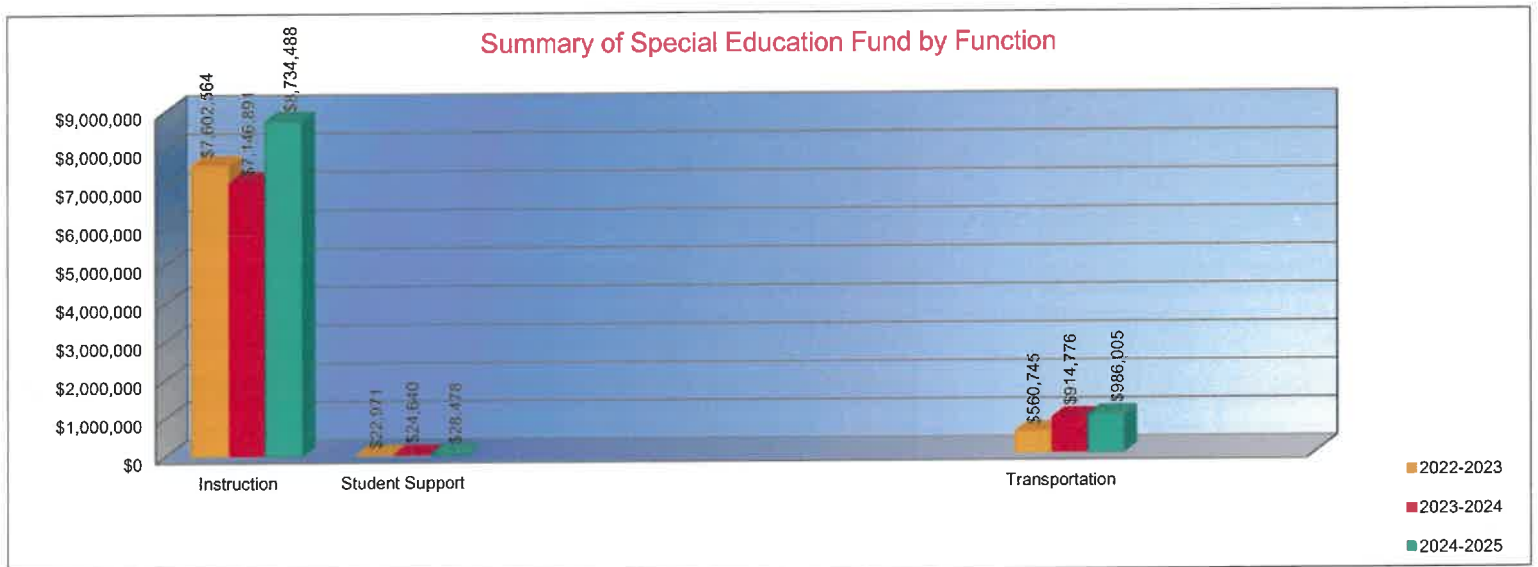
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of Special Education Fund by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$7,602,564	93%	\$7,146,891	88%	-6%	\$8,734,488	90%	22%
Student Support	\$22,971	0%	\$24,640	0%	7%	\$28,478	0%	16%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$560,745	7%	\$914,776	11%	63%	\$986,005	10%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$8,186,280	100%	\$8,086,307	100%	-1%	\$9,748,971	100%	21%
Amount per Pupil	\$1,271		\$1,214		-4%	\$1,460		20%

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

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



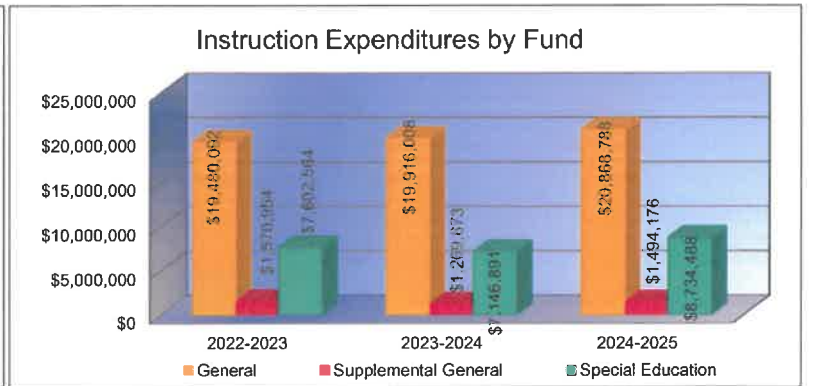
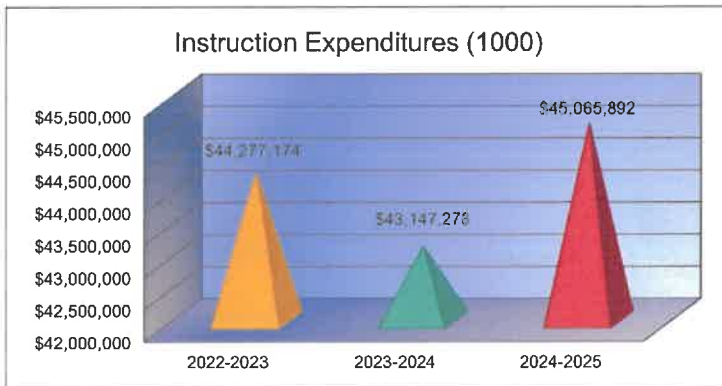
Instruction Expenditures (1000)

	2022-2023 Actual
General	\$19,480,092
Federal Funds	\$1,010,402
Supplemental General	\$1,570,954
Preschool-Aged At-Risk	\$411,291
At-Risk Education Fund	\$2,388,833
Bilingual Education	\$369,693
Virtual Education	\$2,608,485
Capital Outlay	\$2,106,757
Driver Education	\$17,440
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$6,929
Special Education	\$7,602,564
Cost of Living	\$0
Career and Postsecondary Ed.	\$584,245
Gifts & Grants ¹	\$108,881
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,202,306
Contingency Reserve	\$0
Text Book & Student Material	\$1,251,330
Activity Fund	\$1,556,972
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$44,277,174
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$6,877
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$44,277,174

	2023-2024 Actual	% Change
General	\$19,916,008	2%
Federal Funds	\$1,549,032	53%
Supplemental General	\$1,269,673	-19%
Preschool-Aged At-Risk	\$426,630	4%
At-Risk Education Fund	\$2,059,113	-14%
Bilingual Education	\$380,933	3%
Virtual Education	\$2,541,036	-3%
Capital Outlay	\$1,143,415	-46%
Driver Education	\$35,646	104%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$12,276	77%
Special Education	\$7,146,891	-6%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$975,500	67%
Gifts & Grants ¹	\$144,753	33%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,152,973	-2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$840,973	-33%
Activity Fund	\$1,552,426	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$43,147,278	-3%
Enrollment (FTE) ³	6,658.9	3%
Amount per Pupil ²	\$6,480	-6%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$43,147,278	-3%

	2024-2025 Budget	% Change
General	\$20,868,788	5%
Federal Funds	\$239,643	-85%
Supplemental General	\$1,494,176	18%
Preschool-Aged At-Risk	\$446,350	5%
At-Risk Education Fund	\$2,496,702	21%
Bilingual Education	\$417,009	9%
Virtual Education	\$3,238,475	27%
Capital Outlay	\$2,228,000	95%
Driver Education	\$90,700	154%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$44,520	263%
Special Education	\$8,734,488	22%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$1,091,272	12%
Gifts & Grants ¹	\$215,706	49%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,460,063	10%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$45,065,892	4%
Enrollment (FTE) ³	6,675.2	0%
Amount per Pupil ²	\$6,751	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$45,065,892	4%

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

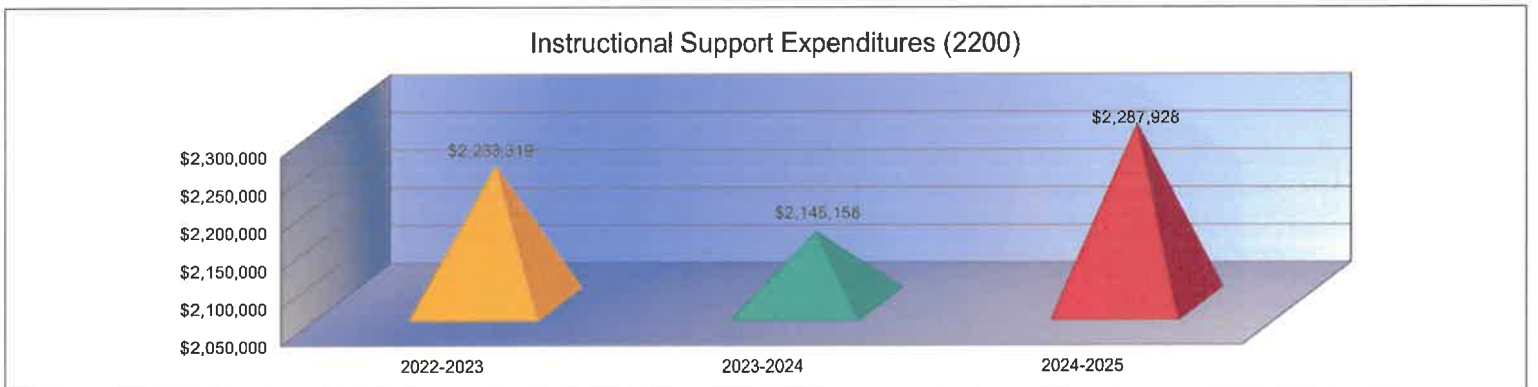


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Instructional Support Expenditures (2200)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$969,183	\$961,485	-1%	\$995,111	3%
Federal Funds	\$706,276	\$617,973	-13%	\$30,000	-95%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$335,012	\$354,165	6%	\$956,332	170%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$658	\$623	-5%	\$10,000	1505%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$51,383	\$39,555	-23%	\$96,515	144%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$256	0%	\$500	95%
Gifts & Grants ¹	\$4,587	\$7,442	62%	\$11,250	51%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$166,220	\$163,659	-2%	\$188,220	15%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,233,319	\$2,145,158	-4%	\$2,287,928	7%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$347	\$322	-7%	\$343	7%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,233,319	\$2,145,158	-4%	\$2,287,928	7%

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



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

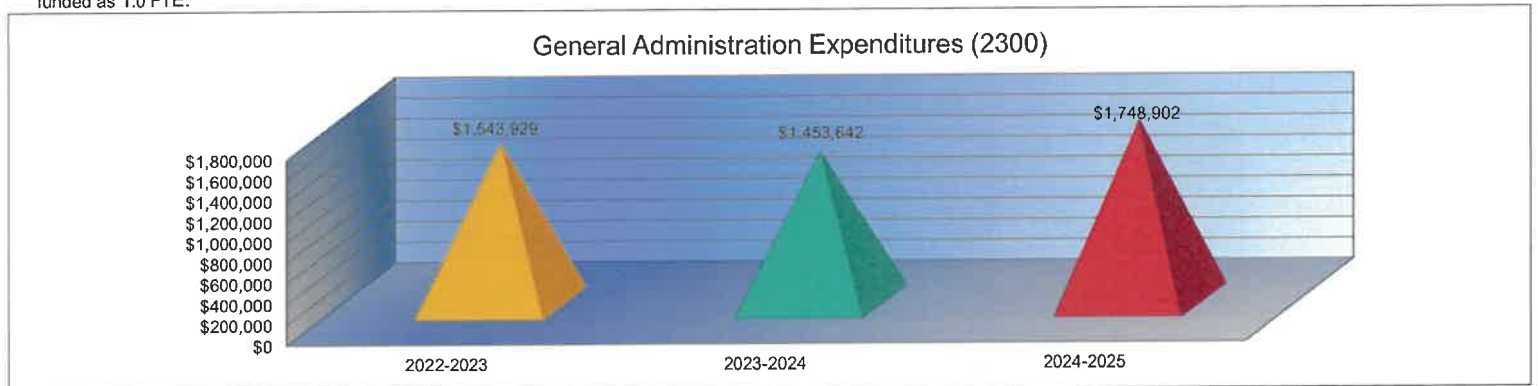
General Administration Expenditures (2300)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$1,111,726
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$285,039
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$18,000
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$129,164
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,543,929
Enrollment (FTE) ²	6,438.5
Amount per Pupil ²	\$240
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,543,929

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$1,041,429	-6%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$285,039	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	-100%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$127,174	-2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,453,642	-6%
Enrollment (FTE) ²	6,658.9	3%
Amount per Pupil ²	\$218	-9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,453,642	-6%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$1,111,616	7%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$500,000	75%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$137,286	8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,748,902	20%
Enrollment (FTE) ²	6,675.2	0%
Amount per Pupil ²	\$262	20%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,748,902	20%

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

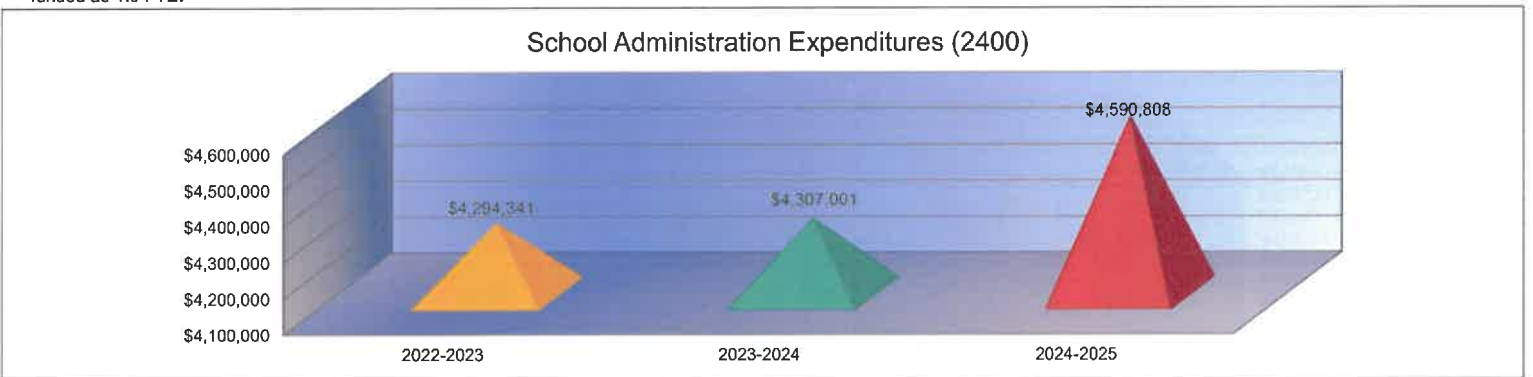


Note: Numbers on charts are within 1% due to rounding.
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School Administration Expenditures (2400)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$3,302,670	\$3,339,554	1%	\$3,496,512	5%
Federal Funds	\$3,905	\$1,347	-66%	\$0	-100%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$13,410	\$18,692	39%	\$20,591	10%
Virtual Education	\$342,479	\$312,255	-9%	\$353,484	13%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$2,348	\$3,966	69%	\$54,910	1285%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$834	\$833	0%	\$1,155	39%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$179,281	\$187,864	5%	\$198,728	6%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$449,414	\$442,490	-2%	\$465,428	5%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,294,341	\$4,307,001	0%	\$4,590,808	7%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$667	\$647	-3%	\$688	6%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,294,341	\$4,307,001	0%	\$4,590,808	7%

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



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

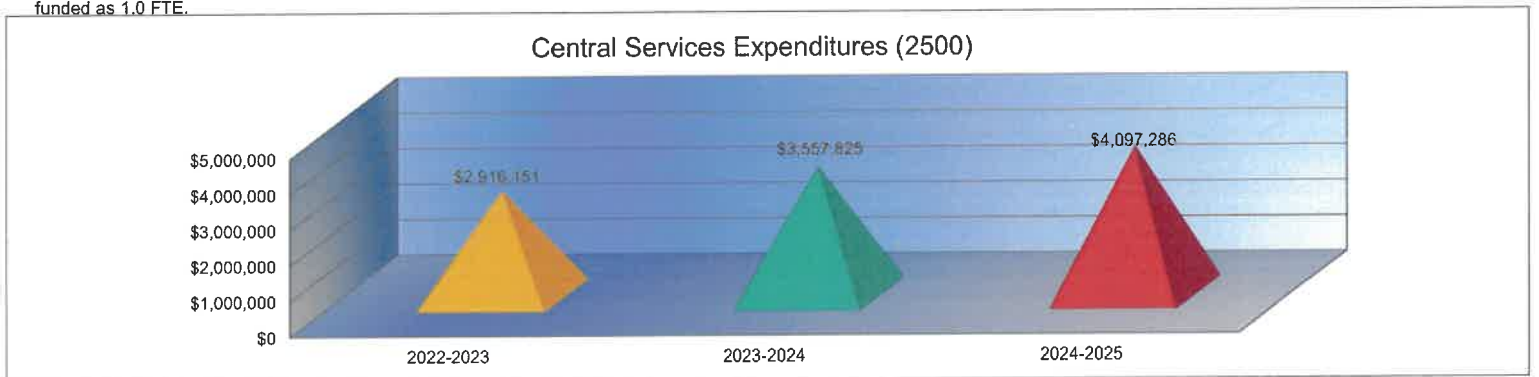
Central Services Expenditures (2500)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$2,559,278
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$193,985
Driver Training	\$1,000
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$161,888
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,916,151
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$453
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,916,151

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$3,088,996	21%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$308,435	59%
Driver Training	\$1,000	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$159,394	-2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,557,825	22%
Enrollment (FTE) ³	6,658.9	3%
Amount per Pupil ²	\$534	18%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,557,825	22%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$3,166,912	3%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$750,000	143%
Driver Training	\$1,000	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$179,374	13%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$4,097,286	15%
Enrollment (FTE) ³	6,675.2	0%
Amount per Pupil ²	\$614	15%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$4,097,286	15%

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

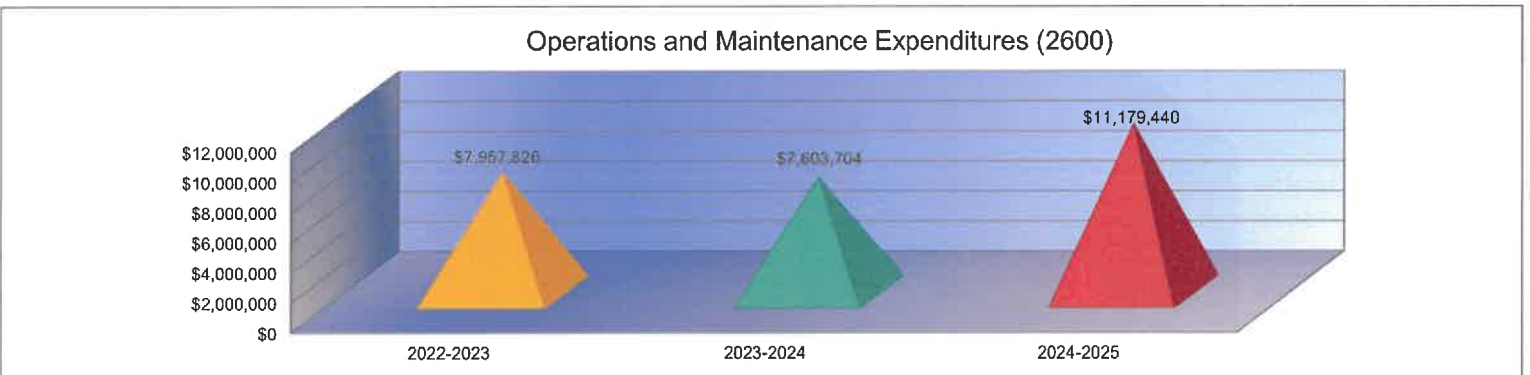


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Operations and Maintenance Expenditures (2600)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$939,849	0%	\$2,277,335	142%
Federal Funds	\$11,749	\$0	-100%	\$0	0%
Supplemental General	\$4,095,926	\$3,457,162	-16%	\$4,910,229	42%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$3,463,707	\$2,801,349	-19%	\$3,522,000	26%
Driver Training	\$2,750	\$5,537	101%	\$3,000	-46%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$43,052	\$64,413	50%	\$92,556	44%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$340,642	\$335,394	-2%	\$374,320	12%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$7,957,826	\$7,603,704	-4%	\$11,179,440	47%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$1,236	\$1,142	-8%	\$1,675	47%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$7,957,826	\$7,603,704	-4%	\$11,179,440	47%

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

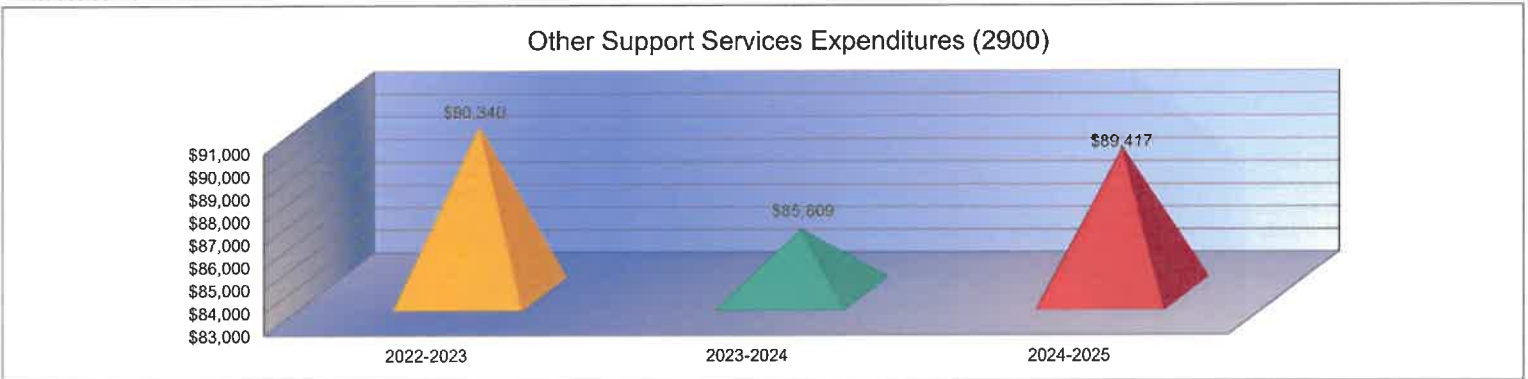


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Support Services Expenditures (2900)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$82,647	\$77,234	-7%	\$81,677	6%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$1,000	0%	\$0	-100%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$7,693	\$7,575	-2%	\$7,740	2%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$90,340	\$85,809	-5%	\$89,417	4%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$14	\$13	-7%	\$13	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$90,340	\$85,809	-5%	\$89,417	4%

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



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

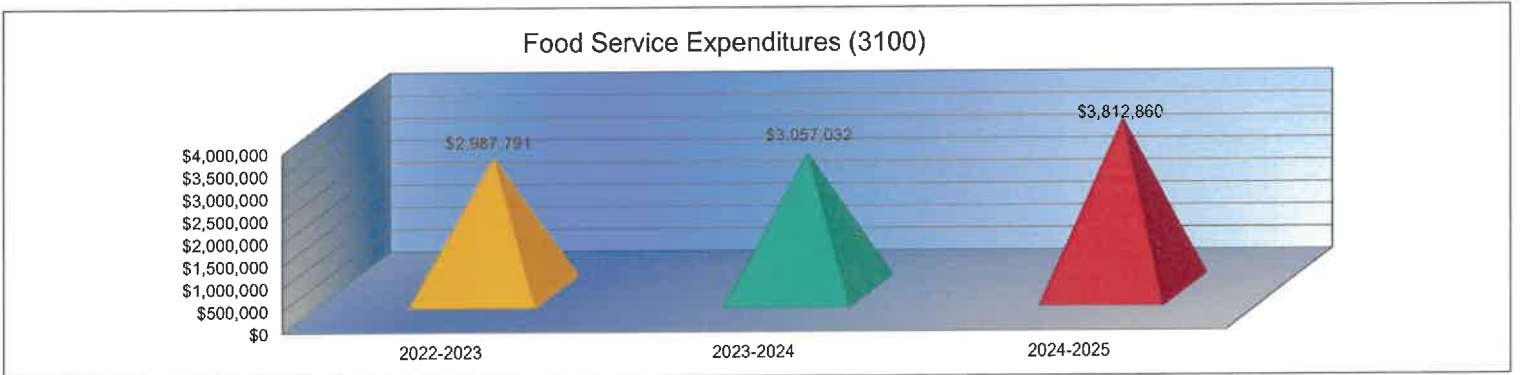
Food Service Expenditures (3100)

	2022-2023 Actual
General	\$0
Federal Funds	\$8,010
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$2,872,225
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$107,556
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,987,791
Enrollment (FTE) ²	6,438.5
Amount per Pupil ²	\$464
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,987,791

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$6,139	-23%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$2,944,994	3%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$105,899	-2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,057,032	2%
Enrollment (FTE) ²	6,658.9	3%
Amount per Pupil ²	\$459	-1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,057,032	2%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$3,688,905	25%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$123,955	17%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,812,860	25%
Enrollment (FTE) ²	6,675.2	0%
Amount per Pupil ²	\$571	24%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,812,860	25%

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

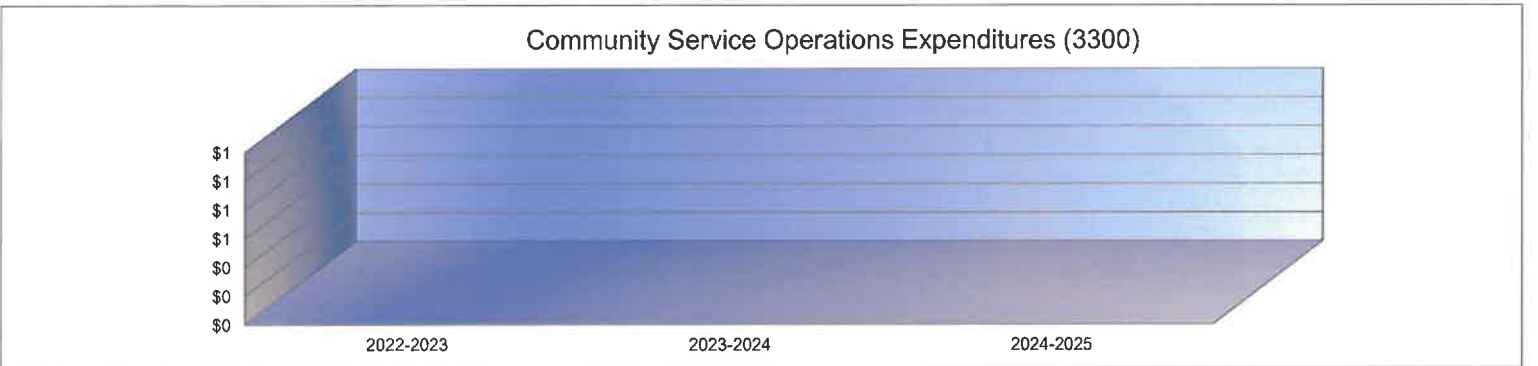


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Community Service Operations Expenditures (3300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

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



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

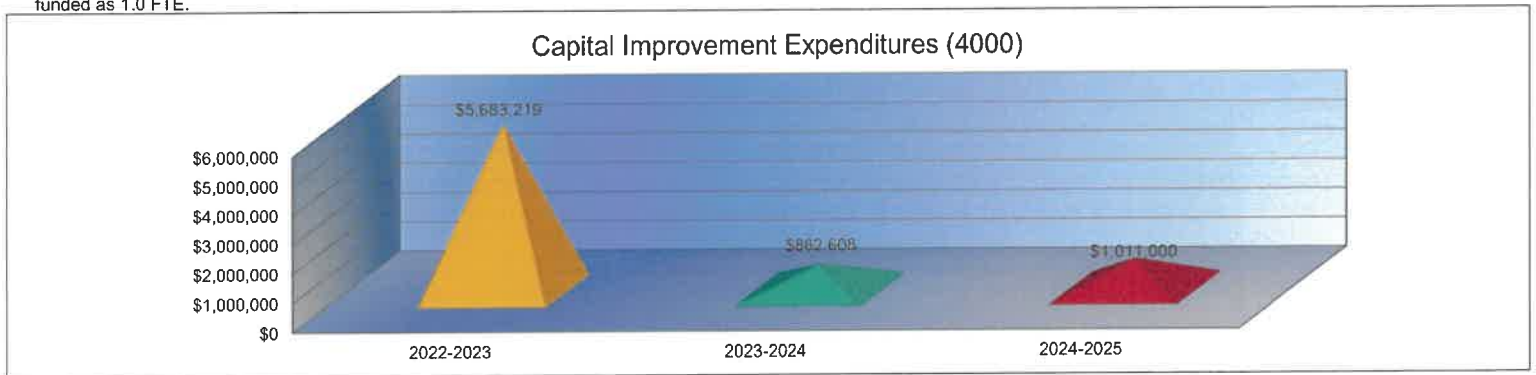
Capital Improvement Expenditures (4000)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$629,257
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$5,053,962
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$5,683,219
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$883
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$5,683,219

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$10,368	-98%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$810,240	-84%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$42,000	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$862,608	-85%
Enrollment (FTE) ³	6,658.9	3%
Amount per Pupil ²	\$130	-85%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$862,608	-85%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$11,000	6%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$1,000,000	23%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	-100%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,011,000	17%
Enrollment (FTE) ³	6,675.2	0%
Amount per Pupil ²	\$151	16%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,011,000	17%

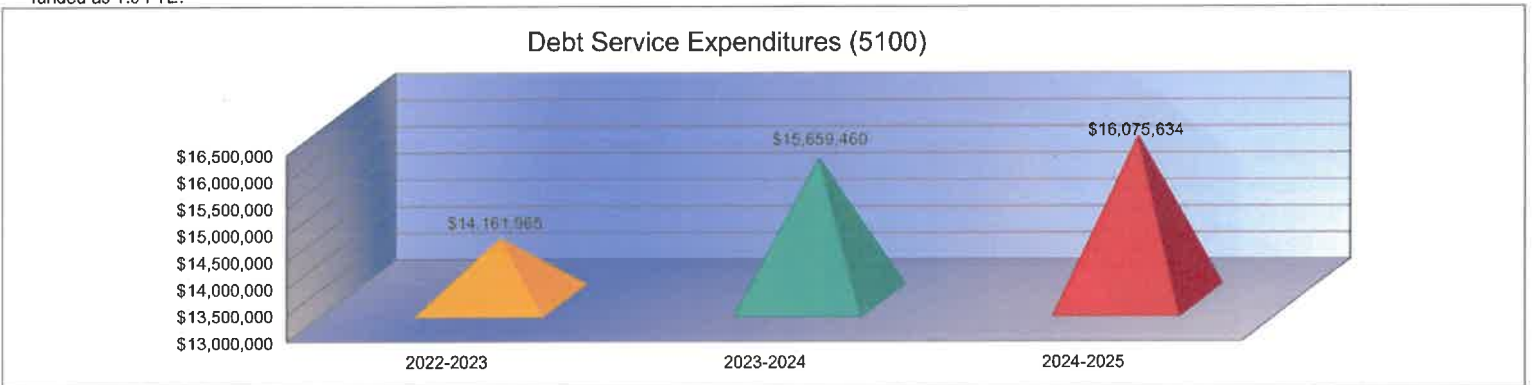
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual;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



Debt Service Expenditures (5100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%
Enrollment (FTE) ³	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ²	\$2,200	\$2,352	7%	\$2,408	2%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$14,161,965	\$15,659,460	11%	\$16,075,634	3%

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



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

Transfers (5200)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$12,797,537	\$13,869,061	8%	\$15,660,990	13%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$2,657,981	\$4,221,445	59%	\$3,383,527	-20%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	n/a	\$0	n/a
Bilingual Education	\$0	\$0	n/a	\$0	n/a
Virtual Education	\$0	\$0	n/a	\$0	n/a
Capital Outlay	\$0	\$0	n/a	\$0	n/a
Driver Training	\$0	\$0	n/a	\$0	n/a
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	n/a	\$0	n/a
Parent Education Program	\$0	\$0	n/a	\$0	n/a
Summer School	\$0	\$0	n/a	\$0	n/a
Special Education	\$0	\$0	n/a	\$0	n/a
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	n/a	\$0	n/a
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	n/a	\$0	n/a
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$15,455,518	\$18,090,506	17%	\$19,044,517	5%
Enrollment (FTE) ²	6,438.5	6,658.9	3%	6,675.2	0%
Amount per Pupil ³	\$2,400	\$2,717	13%	\$2,853	5%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$15,455,518	\$18,090,506	17%	\$19,044,517	5%

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



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

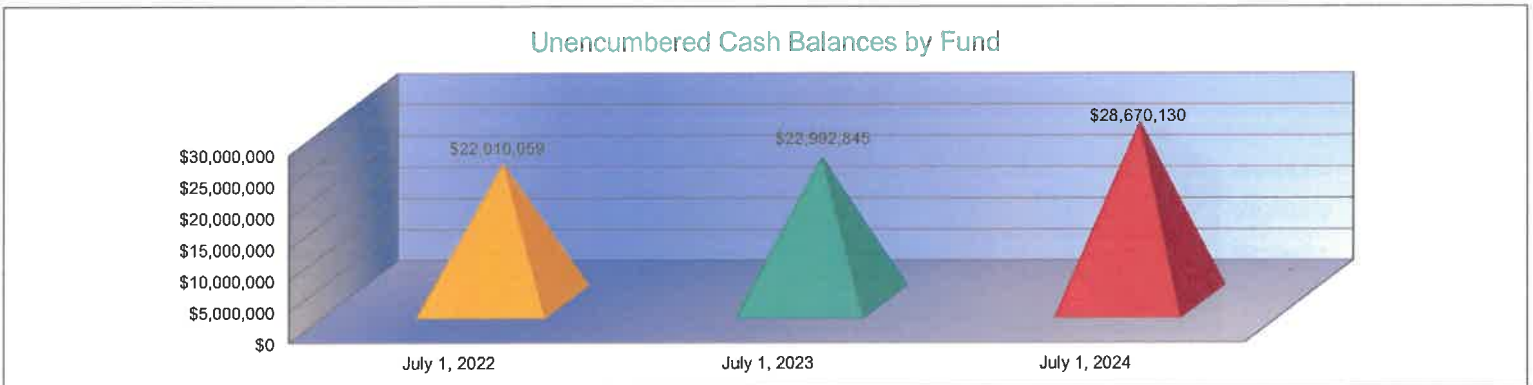
Unencumbered Cash Balances by Fund

	July 1, 2022
General	\$1,827
Federal Funds	-\$253,483
Supplemental General	\$373,383
Preschool-Aged At-Risk	\$26,831
At-Risk Education Fund	\$172,341
Bilingual Education	\$397
Virtual Education	\$4,268
Capital Outlay	\$2,571,977
Driver Training	\$173,037
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$669,658
Professional Development	\$1,867
Parent Education Program	\$0
Summer School	\$23,509
Special Education	\$68,870
Cost of Living	\$0
Career and Post-Secondary Ed.	\$1,397
Gifts & Grants ¹	\$80,565
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,823,938
Text Book & Student Material	\$937,086
Activity Fund	\$426,807
Bond and Interest #1	\$14,905,784
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$22,010,059
Enrollment (FTE) ³	6,438.5
Amount per Pupil ²	\$3,419
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$22,010,059

	July 1, 2023
General	\$3,467
Federal Funds	-\$353,765
Supplemental General	\$314,722
Preschool-Aged At-Risk	\$27,600
At-Risk Education Fund	\$373,547
Bilingual Education	\$0
Virtual Education	\$51,714
Capital Outlay	\$2,456,280
Driver Training	\$182,369
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$574,032
Professional Development	\$1
Parent Education Program	\$0
Summer School	\$33,636
Special Education	\$63,993
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$92,755
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,930,001
Text Book & Student Material	\$417,238
Activity Fund	\$75,652
Bond and Interest #1	\$16,749,603
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$22,992,845
Enrollment (FTE) ³	6,658.9
Amount per Pupil ²	\$3,453
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$22,992,845

	July 1, 2024
General	\$193
Federal Funds	-\$265,984
Supplemental General	\$454,215
Preschool-Aged At-Risk	\$23,850
At-Risk Education Fund	\$1,335,220
Bilingual Education	\$0
Virtual Education	\$485,644
Capital Outlay	\$4,540,900
Driver Training	\$181,732
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$250,727
Professional Development	\$75,000
Parent Education Program	\$0
Summer School	\$35,727
Special Education	\$1,315,757
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$87,956
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$2,080,001
Text Book & Student Material	\$290,229
Activity Fund	\$175,949
Bond and Interest #1	\$17,603,014
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$28,670,130
Enrollment (FTE) ³	6,675.2
Amount per Pupil ²	\$4,295
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$28,670,130

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



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

Unencumbered Cash Balances Reserve Funds

	July 1, 2022
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2023
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2024
Special Reserve	\$0
Amount per Pupil	\$0

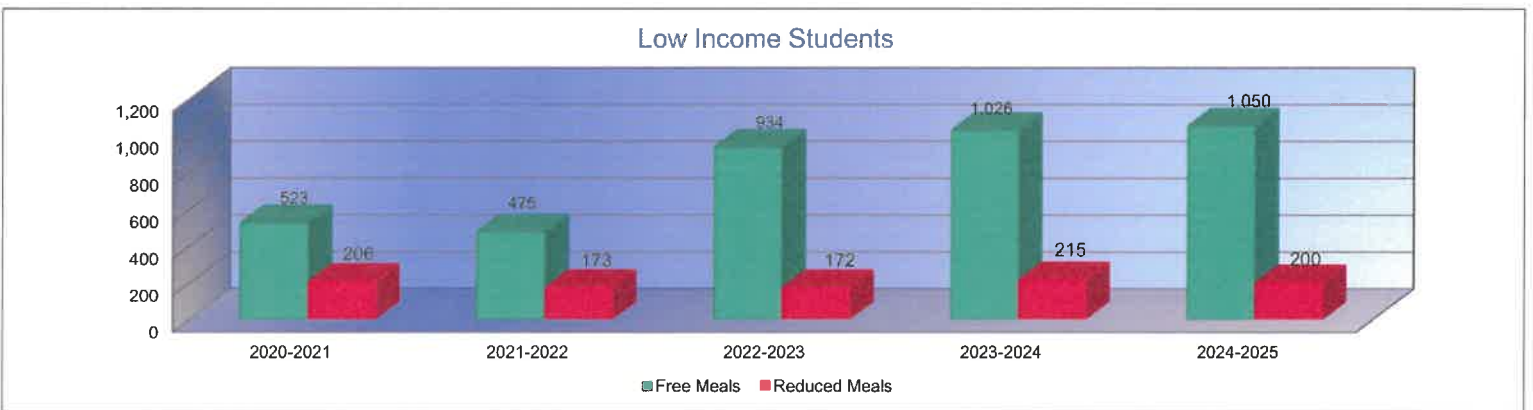
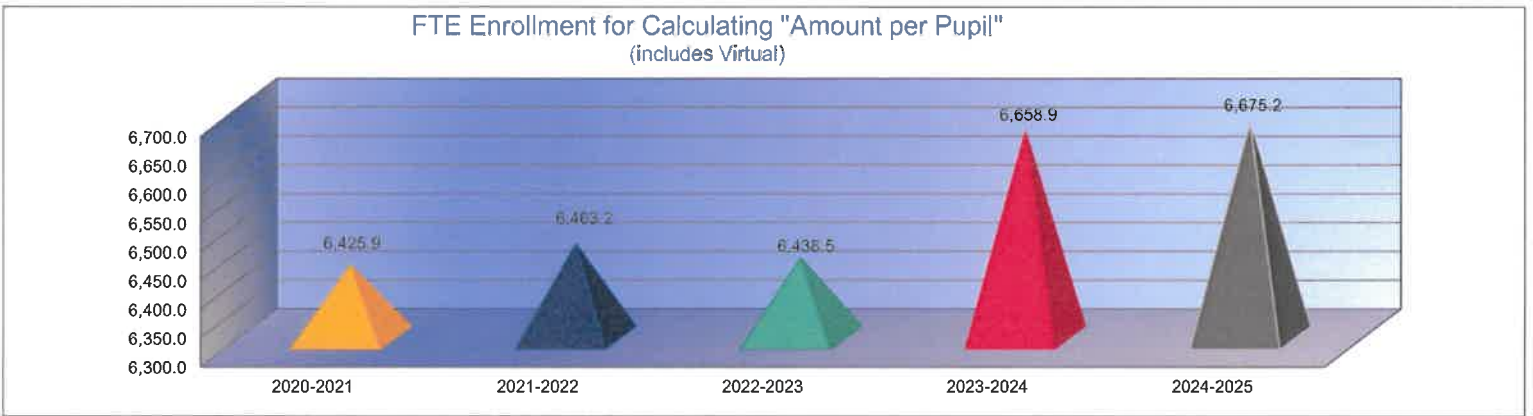
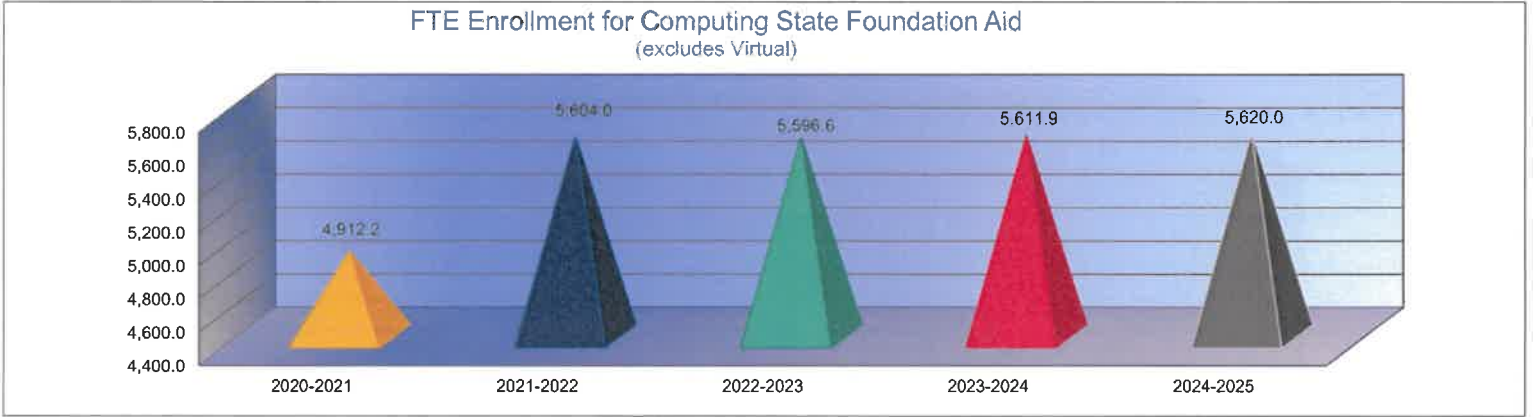
School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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



Enrollment Information

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	4,912.2	5,604.0	14%	5,596.6	0%	5,611.9	0%	5,620.0	0%
FTE Enrollment (incl. Virtual) ¹	6,425.9	6,463.2	1%	6,438.5	0%	6,658.9	3%	6,675.2	0%
Free Meal Student Headcount	523	475	-9%	934	97%	1,026	10%	1,050	2%
Reduced Meal Student Headcount	206	173	-16%	172	-1%	215	25%	200	-7%

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



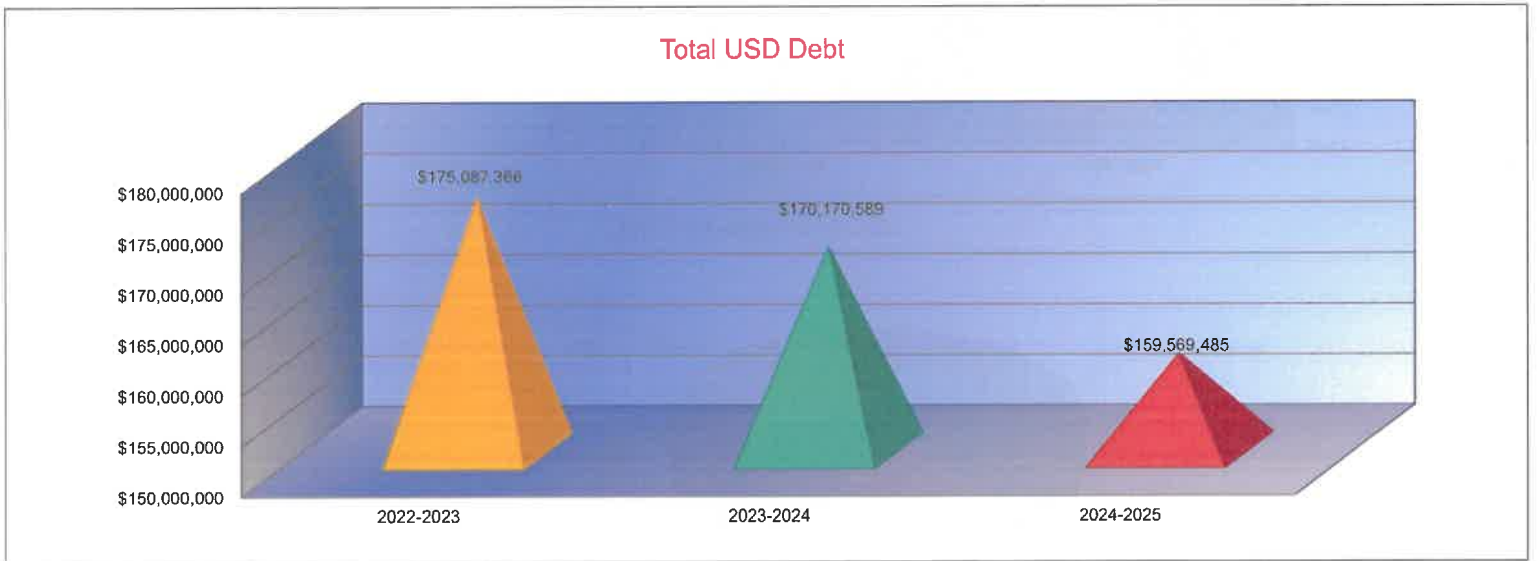
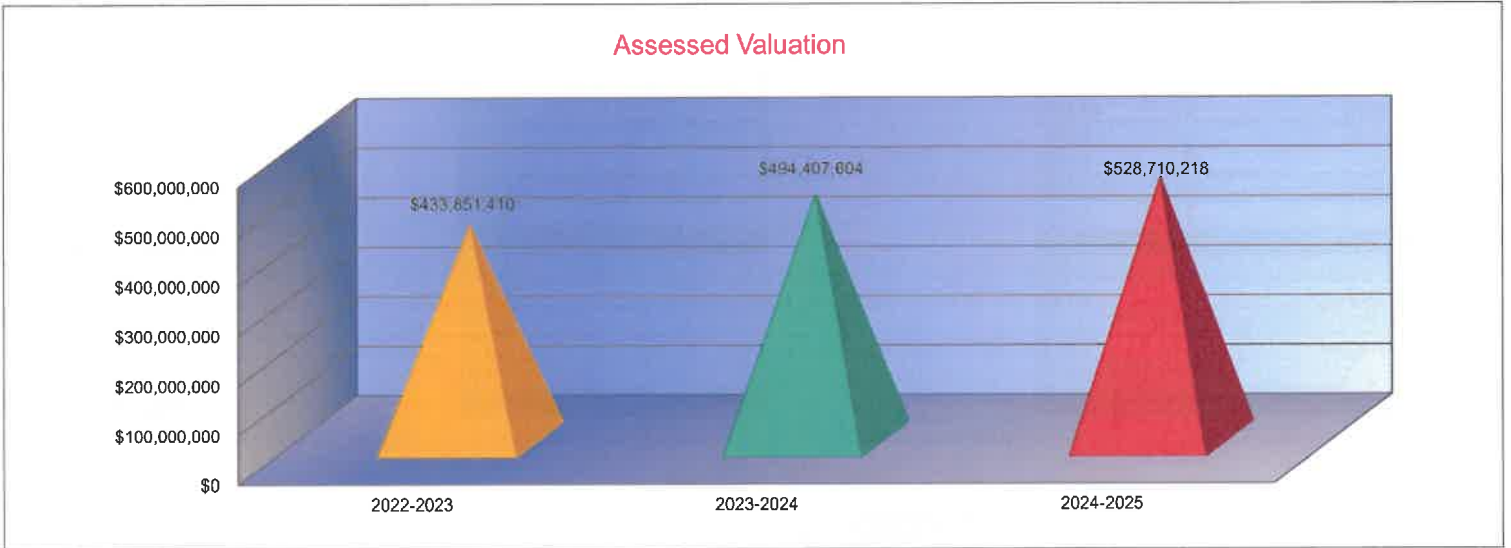
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2022-2023 Actual
Assessed Valuation	\$433,851,410
Total USD Debt	\$175,087,366

	2023-2024 Actual
	\$494,407,604
	\$170,170,589

	2024-2025 Budget
	\$528,710,218
	\$159,569,485



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

Sources of Revenue and Proposed Budget for 2024-2025

Fund	2024-2025 Amount Budgeted	Estimated Sources of Revenue - 2024-2025				Local Interest	Transfers	Other	Estimated July 1, 2025 Cash Balance
		July 1, 2024 Cash Balance	State	Federal					
General	\$48,066,037	\$193	\$48,065,844	\$0			\$0	\$0	
Supplemental General	\$14,077,460	\$454,215	\$7,994,590			\$0	\$5,628,655		
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Preschool-Aged At-Risk (3 and 4 yr Old)	\$446,350	\$23,850		\$0	\$0	\$257,500	\$165,000	\$0	
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0	
At-Risk Education Fund	\$3,453,034	\$1,335,220		\$0	\$0	\$3,650,950	\$0	\$1,533,136	
Bilingual Education	\$437,600	\$0		\$0	\$0	\$437,600	\$0	\$0	
Virtual Education	\$3,760,915	\$485,644			\$0	\$3,455,373	\$0	\$180,102	
Capital Outlay	\$8,000,000	\$4,540,900	\$2,486,053	\$0	\$0	\$0	\$4,452,176	\$3,479,129	
Driver Training	\$149,610	\$181,732	\$18,630	\$0	\$0	\$0	\$0	\$50,752	
Declining Enrollment	\$0	\$0				\$0		\$0	
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
Food Service	\$3,688,905	\$250,727	\$21,704	\$1,132,089	\$0	\$0	\$2,553,750	\$269,365	
Professional Development	\$96,515	\$75,000	\$11,250	\$0	\$0	\$75,000	\$0	\$64,735	
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Summer School	\$45,675	\$35,727		\$0	\$0	\$0	\$15,000	\$5,052	
Special Education	\$9,748,971	\$1,315,757	\$0	\$0	\$0	\$9,877,094	\$0	\$1,443,880	
Career and Postsecondary Education	\$1,291,000	\$0	\$0	\$0	\$0	\$1,291,000	\$0	\$0	
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0	
Special Reserve Fund		\$0							
Gifts and Grants	\$320,512	\$87,956	\$82,556	\$0			\$150,000	\$0	
Textbook & Student Materials Revolving		\$290,229							
School Retirement	\$0	\$0			\$0		\$0	\$0	
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0		
KPERS Special Retirement Contribution	\$5,183,952	\$0	\$5,183,952						
Contingency Reserve		\$2,080,001							
Activity Funds		\$175,949							
Bond and Interest #1	\$16,075,634	\$17,603,014	\$482,269	\$0	\$0		\$15,329,089	\$17,338,738	
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
No Fund Warrant	\$0	\$0					\$0	\$0	
Special Assessment	\$0	\$0					\$0	\$0	
Temporary Note	\$0	\$0			\$0		\$0	\$0	
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Federal Funds	\$351,693	-\$265,984		\$617,677				\$0	
Cost of Living	\$0	\$0				\$0	\$0		
SUBTOTAL	\$115,193,863	\$28,670,130	\$64,346,848	\$1,749,766	\$0	\$19,044,517	\$28,293,670	\$24,364,889	
Less Transfers	\$19,044,517								
TOTAL Budget Expenditures	\$96,149,346								

Sources of Revenue

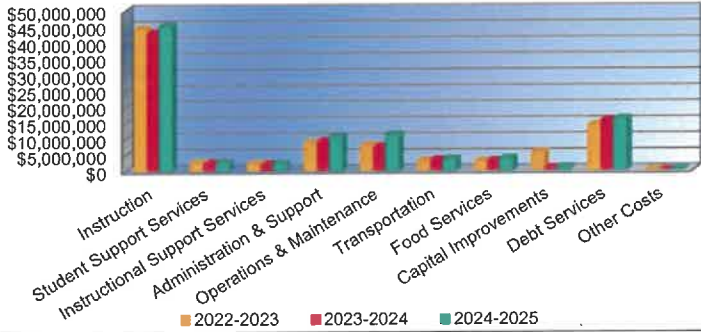
	2022-2023	2023-2024	2024-2025
State Revenues	56,964,919	59,091,948	64,346,848
Federal Revenues	3,334,768	3,610,018	1,749,766
Local Revenues ¹	32,609,447	30,851,182	28,293,670
Total Revenues	92,909,134	93,553,148	94,390,284
Revenues Per Pupil	14,430	14,049	14,140

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

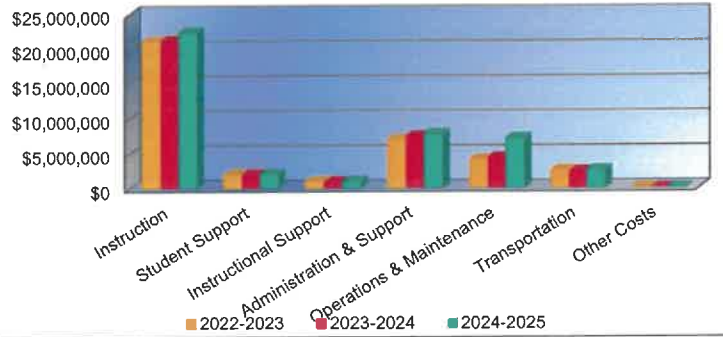
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

USD 385 - Andover

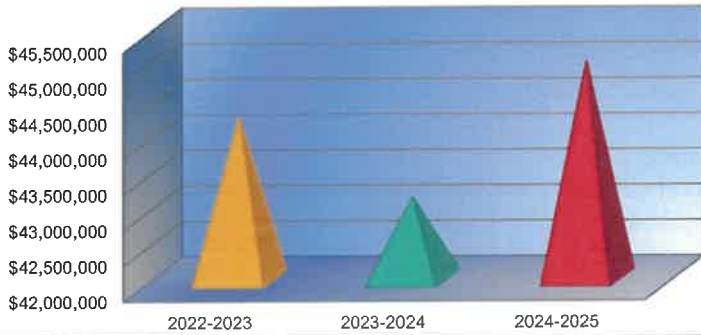
Summary of Total Expenditures by Function (All Funds)



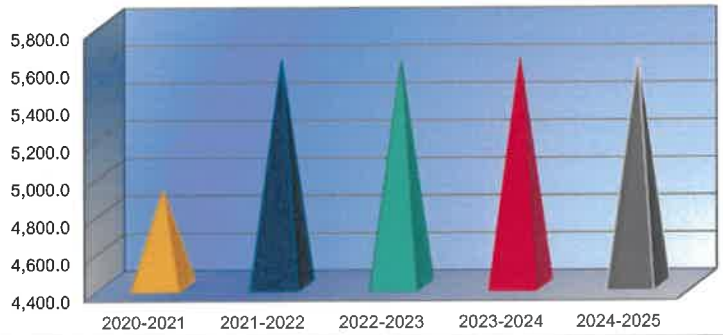
General and Supplemental General Fund Expenditures by Function



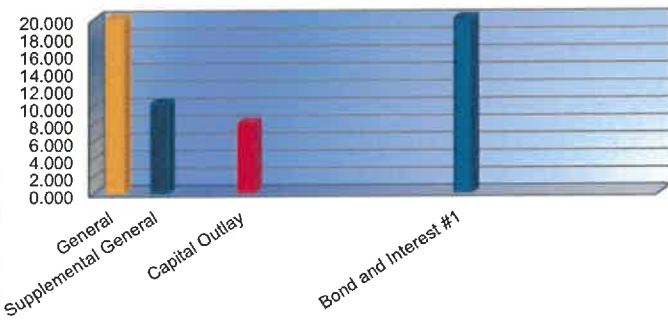
Instruction Expenditures



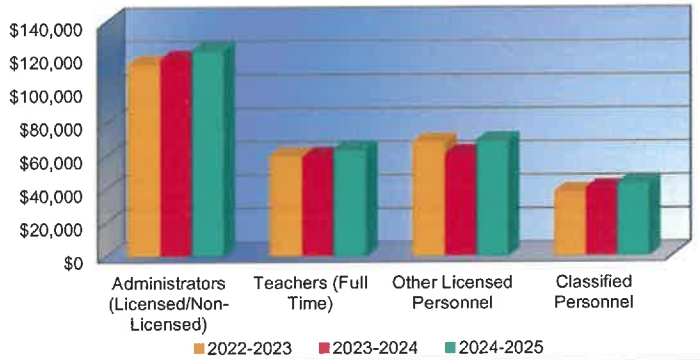
FTE Enrollment for Budget Authority



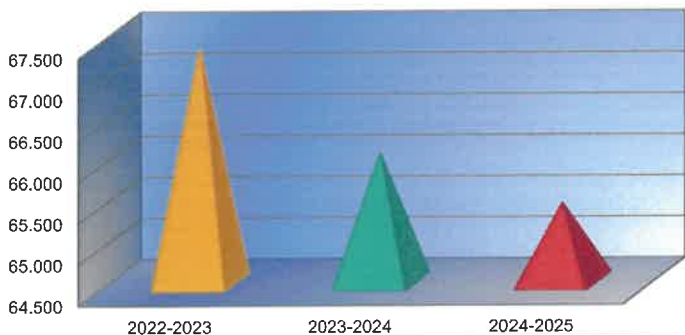
Mill Rates by Fund



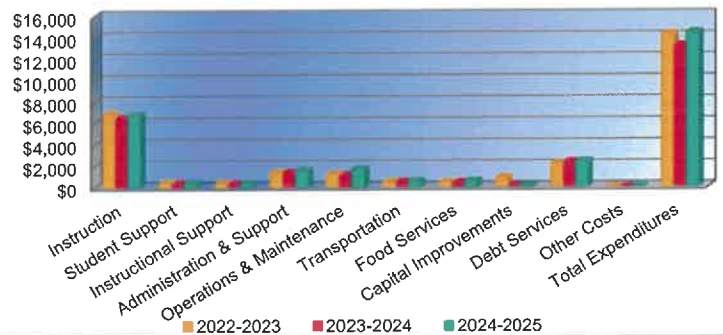
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



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