

Geary County Schools

# DISTRICT BUDGET 2024-2025

USD 475

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Code 99 .....	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary .....	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

## **Budget Profile**

Page 1 .....	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
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Page 4 .....	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none"><li>• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)</li><li>• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)</li><li>• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)</li></ul>

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

## **Budget At A Glance**

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Page 11 .....	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12 .....	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none"><li>• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)</li><li>• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)</li><li>• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)</li></ul>

## **One-Page Summary**

This provides a summary of charts combined on one page.

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## **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.

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## **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>

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## **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.

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## **SUBFUNCTION DEFINITIONS**

## **EXPENDITURES**

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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.

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## **OBJECT DEFINITIONS**

## **EXPENDITURES**

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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.*

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## **FUNDS**

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### **Description**

- **General Fund, Supplemental General Fund** (*i.e. Local Option Budget or LOB*)  
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (*Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program,*

Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk Education Fund, KPERS, and Cost of Living).

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

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

- **Capital Project Funds**

Account for bond proceeds used to acquire or construct major capital facilities.

- **Debt Service Funds** *(Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)*

Account for the accumulation of resources for, and the payment of general debt, principal and interest.

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

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## ACCOUNT GROUPS

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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.

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P:Workshops Budget Samples/2025/Cover Page Index Coding

DISTRICT NAME Geary County Schools  
USD # 475 (TYPE USD NUMBER ONLY)  
HOME COUNTY Geary

2024-2025

258,534,173	Final 2022 Assessed Valuation (All funds except General)
219,095,666	Final 2022 General Fund Assessed Valuation
257,362,201	Final 2022 Capital Outlay Assessed Valuation
277,748,257	Final 2023 Assessed Valuation (All funds except General)
236,162,128	Final 2023 General Fund Assessed Valuation
276,602,635	Final 2023 Capital Outlay Assessed Valuation
285,922,283	2024 Assessed Valuation (All funds except General)
214,404,026	2024 General Fund Assessed Valuation
287,864,680	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)
<b>General</b>	20.000	20.000	4,381,913
<b>Supplemental General</b>	13.968	11.009	3,624,437
<b>Adult Education</b>	0.000	0.000	0
<b>Capital Outlay</b>	7.690	8.000	2,007,919
<b>Special Liability Expense</b>	0.000	0.000	0
<b>Bond and Interest #1</b>	1.856	4.710	482,795
<b>Bond and Interest #2</b>	0.000	0.000	0
<b>No Fund Warrant</b>	0.000	0.000	0
<b>Special Assessment</b>	0.000	0.000	0
<b>Temporary Note</b>	0.000	0.000	0
<b>Historical Museum</b>	0.000	0.000	0
<b>Public Library Board</b>	0.000	0.000	0
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	0
<b>Recreation Commission</b>	0.000	0.000	0
<b>Rec Comm Employee Benefits</b>	0.000	0.000	0
<b>Extraordinary Growth Facilities</b>	0.000	0.000	0
<b>Cost of Living</b>	0.000	0.000	0

**Enrollment Data for Form 150 (Exclude Virtual)**

6,663.1	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,895.6	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,888.6	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,150	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
9/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])	
7,000.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
150.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
9/20/24 Est. Number of eligible students that qualify for free meals	
3,100	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
1,350.0	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
1,650.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
575	9/20/24 Est. Bilingual headcount of students enrolled and attending
2,000.0	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
1.0	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 <b>and</b> 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)**

380.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
312.1	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
320.6	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
350	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])	
310.0	Note: Out of state students counted as HALF of regular FTE.
40.0	2/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
2/20/25 Est. number of eligible students that qualify for free meals	
100	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
50.0	2/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
90.0	2/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
35	2/20/25 Est. Bilingual headcount of students enrolled and attending
90.0	2/20/25 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

## Virtual State Aid (KSA 72-3715)

8.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
2.0	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24)
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)
0.00	(No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
262.0	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	<b>Your district does NOT qualify for Cost of Living. Please skip this section.</b>
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the Board Adopted LOB Resolution as authorized by 72-5143.
	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
11/3/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
2.890	Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2022	7/1/2023	7/1/2024
General Obligation Bonds	\$122,550,000	\$113,650,000	\$111,490,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			\$30,000,000

583,203	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
5,865	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
6,874	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
11,811	*Estimated Commercial Vehicle Tax - 7/1/2024 to 6/30/2025

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

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

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

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

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

7,202.1	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
7,187.6	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
7,344.1	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
7,345.8	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
7,515.0	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

1,100	9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)
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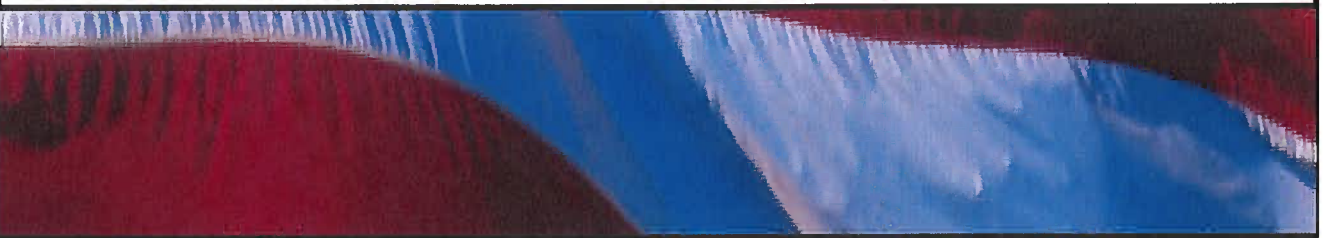
# Budget Certificate 2024-2025 School Year

*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:** 475 - Geary County Schools

**Superintendent:** 

**Date:**  9/4/2024



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*	\$3,061,407	\$2,239,863	\$1,309,323	\$0
3. Less: percent of delinquent taxes (3a)	3.630	\$81,307	\$47,528	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$1,625,399	\$1,197,235	\$695,438	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$59,268	\$43,275	\$25,410	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,132,723	\$823,068	\$484,593	\$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)	\$18,970	\$13,785	\$8,116	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,947,489	\$2,158,670	\$1,261,085	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$113,918	\$81,193	\$48,238	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$83,347	\$60,980	\$35,646	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	92.029 %	92.130 %	92.066 %	0.000 %

TABLE 1

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	55.000	Sept. 20, 2025	5.000
		Mar. 20, 2025	2.000	Oct. 31, 2025	5.000
		June 5, 2025	33.000		
		=	90.000	TOTAL	100.000
2. Estimated percent of distribution (Jan., Mar., June)					(Must total 100%)
3. 2024 General Fund Assessed Valuation			\$214,404,026		
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)			\$4,288,081		
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)			\$3,859,273		

\*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

1. County Treasurer Balance 6/30/2024 *	Adult Education	Special Liability	Bond & Interest #2
	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes	3.630	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025		Estimated Recreational Vehicle Property Tax* 7/1/2024 to 6/30/2025	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2024 to 6/30/2025
(13) \$583,203	(14) \$5,865	(15) \$0	
Estimated 16/20M Tax* 7/1/2024 to 6/30/2025	(17) \$11,811	Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	
(16) \$6,874			
(18) <b>2022 DELINQUENT TAX PERCENTAGE</b>			
Percent Uncollected*	= 3.6300 %		

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

	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	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	3.630	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.  
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2024-2025  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
FORM 110

	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	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	3.630			
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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*	\$3,039,605	\$2,224,040	\$1,300,008	
3. Less: percent of delinquent taxes (3a)	\$110,338	\$80,733	\$47,190	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$1,610,877	\$1,186,684	\$689,228	
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$59,261	\$43,270	\$25,407	
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,125,742	\$817,995	\$481,606	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$18,970	\$13,785	\$8,116	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,925,188	\$2,142,467	\$1,251,547	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$114,417	\$81,573	\$48,461	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$82,754	\$60,550	\$35,393	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	91.982 %	92.082 %	92.018 %	0.000 %

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

1. County Treasurer Balance 6/30/2024 *				
2. 2023 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	3.630	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>		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	3.630	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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	3.630			
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
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.

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*	\$21,802	\$15,823	\$9,315	
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$14,522	\$10,551	\$6,210	
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$7	\$5	\$3	
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$6,981	\$5,073	\$2,987	
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)	\$21,510	\$15,629	\$9,200	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$292	\$194	\$115	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	98.661 %	98.774 %	98.765 %	0.000 %

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

1. County Treasurer Balance 6/30/2024 *				
2. 2023 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	0.000	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>		0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2024 *					
2. 2023 Actual Taxes Levied*					
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**					
6. Less: June 5, 2024 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2024 *				
2. 2023 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	0.000			
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

1. Estimated number of Special Education Teachers (FTE*)	175.0
2. Estimated (FTE*)Special Education Paraprofessionals <u>350.0</u> times .4 =	140.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	315.0
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x \$30,800)	\$9,702,000
<i>*Full-time equivalency</i>	

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$20,000
6. Contractual Services (includes mileage paid to parents)	\$1,800,000
7. Insurance	\$0
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$70,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	\$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$0
12. Teacher travel (in-district)	\$37,500
13. Total of Lines 5 through 12	\$1,927,500
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$1,927,500
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	\$1,542,000
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	\$0
18. Estimated Medicaid Replacement State Aid	\$700,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	\$0
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$1,179,912
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	<b>\$13,123,912</b>

**Form 148**  
**2024-2025 Estimated State Foundation Aid**

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$67,206,542</u>
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2024-25 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2024-25 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2024-25 Mineral Production Tax (General Fund)	=	<u>\$75</u>
e. 2024-25 Special Education State Aid	=	<u>\$13,123,912</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$13,123,987</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$54,082,555</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>7,310.0</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>190.0</u>
	9/20/24	<u>150.0</u>	+	2/20/25	<u>40.0</u>
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>7,500.0</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment.					
(from line 3)	<u>7,500.0</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>262.8</u>
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>114.6</u>
A. (9/20/24 Contact Hrs	<u>1,650.0</u>	+ 2/20/25 Contact Hrs	<u>90.0</u>	) / 6 x 0.395	= <u>114.6</u>
B. (9/20/24 ELL Headcount	<u>575</u>	+ 2/20/25 ELL Hdct	<u>35</u>	) x .185	= <u>112.9</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/24 CTE contact hrs	<u>1,350.0</u>	+ 2/20/25 contact hrs	<u>50.0</u>	) / 6 x 0.5	= <u>116.7</u>
7. Estimated 2024-25 At-Risk Student Weighting					
9/20/24 Free Lunch	<u>3,100</u>	+ 2/20/25 Free Lunch	<u>100</u>	x 0.484	= <u>1,548.8</u>
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>171.8</u>
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)		<u>1,754,095</u>	÷	\$5,378	= <u>326.2</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>13,123,912</u>	÷	\$5,378	= <u>2,440.3</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>1.0</u>
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)				=	<u>\$77,270</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>12,482.2</u>	x	\$5,378 + 77270	= <u>\$67,206,542</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		<u>\$0</u>	÷	\$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>12,482.2</u>	x	\$5,378 + 77270	= <u>\$67,206,542</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>\$67,866,899</u>
	(Lines 3 through 10 + 15) = 10040.9 x \$5452 = \$54742987 +	<u>13,123,912</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>6,663.1</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>380.0</u>	= <u>380.0</u>
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,895.6</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>312.1</u>	= <u>312.1</u>
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,888.6</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>320.6</u>	= <u>320.6</u>
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>7,000.0</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>310.0</u>	= <u>310.0</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>7,043.1</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>7,207.7</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>7,209.2</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>7,310.0</u>
14. 3 Prior Years' Average FTE*: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <u>7,043.1</u> (line 10) <u>7,209.2</u> (line 12) </div> <div style="text-align: center;"> +   ) ÷ 3 = </div> <div style="text-align: center;"> <u>7,207.7</u> (line 11) <u>7,153.3</u> (goes to line 14) </div> <div style="text-align: center;"> +   ) ÷ 2 = </div> <div style="text-align: center;"> 2 Prior Years' AVG FTE <u>7,208.5</u> (goes to line 14) </div> </div>		= <u>7,208.5</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>7,310.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>7,310.0</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.				=	262.0
2. All public pupils transported or for whom transportation is being made available 9-20-2024 who reside in the district 2.5 miles or more (Estimated)	2,000.0	+	2-20-25	90.0	= 2,090.0
3. Index of density = Line 2	2,090.0	divided by Line 1	262.0	=	7.977
4. Using index of density (Line 3), determine Per Capita Allowance.				=	\$650
			Factor A [BASE Change]		1.2912
			Factor B [Transported Students times Per Capita Allowance]		\$1,358,500
			Factor C [Factor B times Constant]		\$1,358,500
			Factor D [Factor C times Factor A]		\$1,754,095
6. 2024-25 Trans. State Aid =	1,754,095		(to Line 9, Page 1)	=	1,754,095

*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.	8.0 X	\$5,600	=	44,800
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	2.0 X	\$5,600	=	11,200
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	30.00 X	\$709	=	21,270
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	0.00 X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$77,270

\*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)		=	42.67
A. 9/20/24 + 2/20/25 Headcount (from Open page)		=	7,500
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)		=	3,200
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	171.8
A. USD Level (i or ii)		=	171.8
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	171.8	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		=	160.7

**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] =	1,548.8		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	171.8		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	1,720.6 X	\$5,378	= \$9,253,387

**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 1,650.0 ÷ 6 x 0.395 = 108.6250 [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 575 x 0.185 = 106.3750 [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 1,350.0 ÷ 6 = 225.0000 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

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

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/25 Est. FTE Enrollment <u>310.0</u>	>=25 or 1% of the 9/20/24 Est. FTE Enrollment	<u>7,000.0</u>	=	<u>YES</u>
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**FORM 155**  
**2024-2025 LOCAL OPTION BUDGET**

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

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

3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)  
School year it expires \_\_\_\_\_ Expires \_\_\_\_\_ = 0.00 %

4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 32.00 %

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

6. COMPUTED LOB FOR 2024-2025  
(2024-25 LOB Base General Fund \$ 67,866,899 X Lower of Line 4 or Line 5 ..... \$ 21,717,408

7. ADOPTED LOB FOR 2024-2025 ..... \$ 21,000,000

**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: 12.60 %  
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$2,646,000

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.93 %  
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$195,300

**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: 19.85 %  
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$4,168,500

Form 162

2024-2025 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-24 to 6-30-25
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	120,000	.7750	\$93,000	.0400	\$4,800	2.75	\$330,000	\$427,800
	Jr. High	2.	55,000	.7750	\$42,625	.0400	\$2,200	2.85	\$156,750	\$201,575
	Sr. High	3.	58,000	.7750	\$44,950	.0400	\$2,320	2.90	\$168,200	\$215,470
Free		4.	400,000	4.6250	\$1,850,000	.0400	\$16,000			\$1,866,000
Reduced		5.	110,000	4.2250	\$464,750	.0400	\$4,400	0.40	\$44,000	\$513,150
Adult		6.	700					4.75	\$3,325	\$3,325
	<b>TOTAL</b>	7.	743,700		\$2,495,325		\$29,720		\$702,275	\$3,227,320
<b>BREAKFAST</b>										
Paid	Elem	8.	65,000	.3800	\$24,700			1.90	\$123,500	\$148,200
	Jr. High	9.	10,000	.3800	\$3,800			1.90	\$19,000	\$22,800
	Sr. High	10.	9,000	.3800	\$3,420			1.90	\$17,100	\$20,520
Free		11.	170,000	2.7300	\$464,100					\$464,100
Reduced		12.	48,000	2.4300	\$116,640			0.30	\$14,400	\$131,040
Adult		13.	100					2.70	\$270	\$270
	<b>TOTAL</b>	14.	302,100		\$612,660				\$174,270	\$786,930
<b>SNACKS</b>										
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
	<b>TOTAL</b>	21.	0		\$0				\$0	\$0
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.	16,000	.2625	\$4,200			0.50	\$8,000	\$12,200
Free-Avg Dealer Cost		23.			\$0					\$0
	<b>TOTAL</b>	24.	16,000		\$4,200				\$8,000	\$12,200
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
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
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
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
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
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
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
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
	<b>TOTAL</b>	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	
<b>BREAKFAST</b>									
Free	53.	9,000	2.9375	\$26,438					\$26,438
Adult (if charge)	54.						\$0		\$0
<b>TOTAL</b>	<b>55.</b>	9,000		\$26,438			\$0		\$26,438
<b>LUNCH</b>									
Free	56.	9,000	5.1450	\$46,305		\$0			\$46,305
Adult (if charge)	57.						\$0		\$0
<b>TOTAL</b>	<b>58.</b>	9,000		\$46,305			\$0		\$46,305
<b>SNACKS</b>									
Free	59.		1.2200	\$0					\$0
Adult (if charge)	60.						\$0		\$0
<b>TOTAL</b>	<b>61.</b>	0		\$0			\$0		\$0
<b>SUPPER</b>									
Free	62.		5.1450	\$0					\$0
Adult (if charge)	63.						\$0		\$0
<b>TOTAL</b>	<b>64.</b>	0		\$0			\$0		\$0
<b>OTHER CASH</b>									
Sales/Income	65.	xxxxxxxx		xxxxxxxx		xxxxxx			\$0
<b>12 Months</b>									
<b>Total Income</b>	<b>66.</b>	xxxxxxxx		\$3,184,928		\$29,720		\$884,545	\$4,099,193

2024-2025  
FORM 194  
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,  
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2024 to December 31, 2024

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

	(1) 2022 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	41.74%	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$3,624,437	59.27%	\$231,595	34.53%	\$2,329	\$0	\$2,730	\$4,690
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,007,919	32.84%	\$128,321	19.13%	\$1,291	\$0	\$1,513	\$2,599
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$482,795	7.90%	\$30,869	4.60%	\$310	\$0	\$364	\$625
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$6,115,151	100.00% (c)	\$390,746 (e)	100.00% (c)	\$3,930 (e)	\$0 (e)	\$4,606 (e)	\$7,913 (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) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$3,061,407	46.31%	\$89,127	27.01%	\$896	\$0	\$1,050	\$1,805
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,239,863	33.88%	\$65,204	19.76%	\$656	\$0	\$768	\$1,321
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$772
6. Bond and Interest #1	\$1,309,323	19.81%	\$38,126	11.55%	\$383	\$0	\$449	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$6,610,593	100.00% (c)	\$192,457 (e)	100.00% (c)	\$1,935 (e)	\$0 (e)	\$2,266 (e)	\$3,898 (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) 120 x \$135) = \$16,200

**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) 0 x \$85) = \$0

**C. Estimated KPERS**

1. KPERS State Aid for 2023-2024 School Year = \$8,341,497

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 12.00 %) = \$1,000,980

4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = \$9,342,477

**D. Professional Development Aid (Approved Programs Only)**

1. Total estimated 2024-25 expenditures approved professional development program = 750,000

2. Total potential state aid (Line 1 X 0.5) = 375,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 336,033

4. Estimated State Aid (lower of Lines 2 or 3) = 336,033

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = 100,810

**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>\$21,000,000</u>         |
| 2. Estimated Supplemental General State Aid  |   |                             |
| Line 1 <u>21,000,000</u> x   factor <u>0.7749</u>                                      | = | <u>\$16,272,900</u>         |
| 3. Less Prior Year Overpayment   | - | <u>                    </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)                      | = | <u>\$16,272,900</u>         |
- 

**FORM 243**

**2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID**

- |   |   |                    |
|---|---|--------------------|
| 1. Estimated 2024 Taxes Levied in the Capital Outlay Fund             | = | <u>\$2,302,917</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.9500</u> | = | <u>\$2,187,771</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  |   | 0.9500 |
|   | = | \$0    |
| 4. Less prior year overpayment  | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 62)<br>(July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | = | \$0    |

**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  | = |        |
| 2. Estimated Federal Tax Credit (Build America Bonds)   | = |        |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor  |   | 0.3900 |
|   | = | \$0    |
| 4. Less prior year overpayment  | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 62)<br>(July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | = | \$0    |

USD #475  
6/2024

CERTIFICATE  
TO THE CLERK of Geary County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 475

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.

			2024-2025 Adopted Budget		
TABLE OF CONTENTS	K.S.A.	Code 01 Line	1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General <sup>1</sup>	72-5142	06	67,206,542	4,288,081	20.000 <sup>2</sup>
Federal Funds	12-1663	07	23,808,800		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	21,000,000	3,823,333	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,263,800		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	19,777,600		
Bilingual Education	72-3613	14	3,143,615		
Virtual Education	72-3715	15	100,000		
Capital Outlay	72-53, 113	16	32,325,288	2,302,917	
Driver Training	72-5163	18	65,000		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	5,338,200		
Professional Development	72-2552	26	904,025		
Parent Education Program	72-4165	28	215,828		
Summer School	72-3238	29	0		
Special Education	72-3422	30	22,807,528		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	2,069,399		
Gifts and Grants	72-1142	35	1,034,380		
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	9,342,477		
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	4,930,806	609,246	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date election was held to exceed 31% \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_

Date the Board adopted resolution \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_

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

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

			2024-2025 Adopted Budget		
TABLE OF CONTENTS		Code 01	1	2	3
	K.S.A.	Line	Expenditures	2024 Tax to be Levied	County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	215,333,288	11,018,911	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

**Municipal Accounting Use Only**

Received \_\_\_\_\_

Reviewed by \_\_\_\_\_

Follow-up: Yes \_\_\_\_\_ No \_\_\_\_\_

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

*Kirsty Haden*  
Board President

*Jana Haden*  
Clerk of the Board

Attest: \_\_\_\_\_, 2024



*Courtney P. Gilbert*  
County Clerk

**FINAL VALUATION**  
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund <sup>1</sup>	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 3.630 %

Rate Used in this Budget for 2024-2025 2.890 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 11/3/2014 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 3.63 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	3,061,407	111,129	2,817,390	18,970	113,918	324,502	3,225	6,495	3,823,333	3,441,000
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	2,239,863	81,307	2,063,578	13,785	81,193	195,806	1,947	3,920	2,302,917	2,072,625
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	1,309,323	47,528	1,205,441	8,116	48,238	69,808	693	1,397	609,246	548,321
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	6,610,593	239,964	6,086,409	40,871	243,349	590,116	5,865	11,812	6,735,496	6,061,946

Adult Education Computation	\$285,922,283	Assessed Valuation	x	0.000	Adult Education Mill Levy	=	\$0	Taxes to be Levied
Capital Outlay Computation	\$287,864,680	Assessed Valuation	x	8.000	Capital Outlay Mill Levy	=	\$2,302,917	Taxes to be Levied
Tax Collection Ratio for 2023								92.071 %

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1 Date of Election	2 Date of Issue	3 Date Refunded/ Refinanced	4 Interest Rate	5 Amount of Bonds Issued	6 Principal Outstanding 7/1/2024	7 Date Due		8 Principal		9 Due in 2024-2025		10 Principal		11 Due July-Dec. 2025		12 Principal
								Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	
prior to July 1, 2015																		
Total							0			0	0	0	0	0	0	0	0	0
after July 1, 2015 & prior to June 30, 2017																		
after July 1, 2017 & prior to June 30, 2022																		
after July 1, 2022																		
Total							111,490,000			2,776,306	2,150,000	1,378,499	4,620,000					





GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	0	0	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	179,858	350,241	
1985 State Aid Reimbursements	65	87,228	101,760	
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	46,350,183	49,531,763	54,082,555
3130 Mineral Production Tax	115	575	21	75
3205 Special Education Aid	120	8,697,895	9,736,594	13,123,912
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>55,315,739</b>	<b>59,720,379</b>	<b>67,206,542</b>
Total Expenditures & Transfers	175	55,315,739	59,720,379	67,206,542
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	14,447,198	11,698,078	13,800,000
120 Non-Certified	215	687,086	584,311	800,000
200 Employee Benefits				
210 Insurance (employee)	220	1,022,864	895,301	1,000,000
220 Social Security	225	1,111,062	901,182	1,000,000
290 Other	230	65,640	49,753	65,000
300 Purchased Professional & Tech Serv	235	0	0	0
400 Purchased Property Services	237	248,192	312,511	325,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	0	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	255,738	365,319	395,000

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	693,073	721,726	750,000
644 Textbooks	265	0	0	0
650 Supplies (technology related)	267	0	7,073	8,000
680 Miscellaneous Supplies	270	933	0	0
700 Property (equipment & furnishings)	275	33,386	68,453	75,000
800 Other	280	494	26,600	30,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,411,746	1,402,955	1,500,000
120 Non-Certified	290	1,718,250	1,851,023	1,950,000
200 Employee Benefits				
210 Insurance (employee)	295	210,694	221,844	250,000
220 Social Security	300	228,433	237,191	250,000
290 Other	305	12,296	11,344	13,000
300 Purchased Professional & Tech Serv	310	2,770	211	3,000
400 Purchased Property Services	313	2,035	2,305	3,000
500 Other Purchased Services	315	198	962	1,000
600 Supplies	320	10,428	29,707	30,000
700 Property (equipment & furnishings)	325	4,708	3,320	4,000
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,859,598	1,823,530	1,925,000
120 Non-Certified	340	606,540	663,866	700,000
200 Employee Benefits				
210 Insurance (employee)	345	172,492	183,116	200,000
220 Social Security	350	176,228	176,343	200,000
290 Other	355	10,196	16,525	18,000
300 Purchased Professional & Tech Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	203	2,106	2,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	47	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	363,198	378,119	425,000
120 Non-Certified	400	72,155	75,804	100,000
200 Employee Benefits				
210 Insurance (employee)	405	23,281	23,901	25,000
220 Social Security	410	28,778	30,539	35,000
290 Other	415	20,698	20,647	23,500
300 Purchased Professional & Tech Serv	420	102,850	129,837	140,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	1,257	2,315	3,000
590 Other	440	40,688	44,591	49,000
600 Supplies	445	1,308	1,339	1,850
700 Property (equipment & furnishings)	450	999	84	1,000
800 Other	455	67,416	61,288	70,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460	2,597,050	2,857,098	3,000,000
120 Non-Certified	465	1,481,510	1,510,954	1,650,000
200 Employee Benefits				
210 Insurance (employee)	470	291,816	282,002	310,000
220 Social Security	475	303,885	328,154	350,000
290 Other	480	20,765	29,988	35,000
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	0	2,160	2,500
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	31,349	35,779	40,000
590 Other	500	412	978	1,100
600 Supplies	505	89,450	80,315	85,000
700 Property (equipment & furnishings)	510	13,028	16,047	20,000
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	94,375	127,181	140,000
120 Non-Certified	735	1,275,855	1,402,554	1,500,000
200 Employee Benefits				
210 Insurance	740	74,938	92,919	100,000
220 Social Security	745	100,065	112,111	120,000
290 Other	750	4,995	5,456	6,000
300 Purchased Professional & Tech Serv	755	25,853	34,422	40,000
400 Purchased Property Services	760	36,578	47,439	50,000
500 Other Purchased Services	765	24,438	21,196	25,000
600 Supplies	770	141,298	135,634	140,000
700 Property (equipment & furnishings)	775	3,445	1,812	2,000
800 Other	780	241	315	750
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	248,203	263,374	290,000
200 Employee Benefits				
210 Insurance (employee)	525	18,631	18,891	22,000
220 Social Security	530	18,080	19,419	22,000
290 Other	535	942	959	1,250
300 Purchased Professional & Tech Serv	540	7,563	13,724	15,000
400 Purchased Property Services				
411 Water/Sewer	545	268,878	295,708	325,000
420 Cleaning	550	122,368	151,743	180,000
430 Repairs & Maintenance	555	20,889	22,398	25,000
440 Rentals	560	0	3,520	5,000
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	960	1,250
590 Other	580	3,000	1,290	25,000
600 Supplies				
610 General Supplies	585	30,191	29,596	35,000
620 Energy				
621 Heating	590	328,579	263,445	300,000
622 Electricity	595	2,177,297	2,426,106	2,722,990
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	10,093	15,885	17,500

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	9,993	22,998	25,000
800 Other	620	0	0	0
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622	0	0	0
200 Employee Benefits				
210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	142	141	150
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	1,476,174	1,470,555	1,600,000
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	233,006	131,061	150,000
730 Equipment (including buses)	684	0	0	0
800 Other	686	10,879	25,650	30,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708	47,821	51,448	55,000
200 Employee Benefits				
210 Insurance	710	4,482	4,626	5,000
220 Social Security	712	3,295	3,550	4,000
290 Other	714	46	43	100
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 Non-Certified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	39,883	48,861	50,000
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0	0	0
934 Adult Supplemental Education	800	0	0	0
936 Bilingual Education	805	0	1,300,000	1,500,000
937 Virtual Education	807	0	100,000	100,000
938 Capital Outlay	810	0	0	
940 Driver Training	815	0	0	
943 Extraordinary School Program	823	0	0	
944 Food Service	825	0	0	
946 Professional Development	830	0	100,000	250,000
948 Parent Education Program	835	70,000	70,000	70,000
949 Summer School	837	0	0	0
950 Special Education	840	10,036,123	12,346,520	13,123,912
954 Career & Postsecondary Education	850	620,907	700,000	1,500,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	0	500,000	0
974 Textbook & Student Materials Revolving Fund	889	0	0	714,803
976 Preschool-Aged At-Risk	891	0	1,000,000	1,000,000
978 At-Risk Education Fund	893	7,181,772	8,168,275	9,253,387
TOTAL EXPENDITURES*	~~~	55,315,739	59,720,379	67,206,542

\*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	65,867,610	85,940,098	95,746,636
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,864,800	2,566,961	3,000,000
4593 Title II	15	186,810	276,838	433,019
4602 Title IV Part A	22	81,681	108,074	115,000
4604 Title IV Part B	27			0
4601 Title III (English Language Acquisition)	60	50,695	53,844	56,000
4595 ESSER I (CARES Act)	67	0	0	0
4605 ESSER II (CRRSA)	68	3,760,261	0	0
4606 ESSER III (ARP)	70	2,817,830	5,059,896	5,900,000
4599 Other	75	43,690,229	23,603,904	35,000,000
<b>RESOURCES AVAILABLE</b>	170	118,319,916	117,609,615	140,250,655
<b>TOTAL EXPENDITURES</b>	175	32,379,818	21,862,979	23,808,800
UNENCUMBERED CASH BALANCE JUNE 30	190	85,940,098	95,746,636	116,441,855

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,856,255	2,318,754	2,600,000
120 NonCertified	215	455,464	848,143	900,000
200 Employee Benefits				
210 Insurance (Employee)	220	80,164	106,078	125,000
220 Social Security	225	172,051	235,786	260,000
290 Other	230	9,529	10,464	15,000
300 Purchased Professional & Technical Serv	235	34,318	4,058	10,000
400 Purchased Property Services	237	1,352,661	1,423,990	1,500,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	41,500	48,000	51,000
600 Supplies				
610 General Supplemental (Teaching)	260	2,493,673	1,052,355	1,500,000
644 Textbooks	265	113,205	214,365	250,000
650 Supplies (Technology Related)	267	2,295	350,030	400,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	651,006	517,128	578,000
800 Other	280	9,811	1,898	3,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	335,928	218,638	250,000
120 NonCertified	290	382,724	357,182	400,000
200 Employee Benefits				
210 Insurance (Employee)	295	32,358	32,744	37,500
220 Social Security	300	53,608	45,537	50,000
290 Other	305	1,926	3,614	4,000
300 Purchased Professional & Technical Serv	310	631	2,535	3,000
400 Purchased Property Services	313	250	991	1,250
500 Other Purchased Services	315	22,183	33,734	35,000
600 Supplies	320	39,286	13,775	20,000
700 Property (Equipment & Furnishings)	325	29,362	0	15,000
800 Other	330	925	687	1,200
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	498,613	741,973	800,000
120 NonCertified	340	604,658	629,607	700,000
200 Employee Benefits				
210 Insurance (Employee)	345	20,220	25,966	30,000
220 Social Security	350	83,146	103,741	125,000
290 Other	355	2,736	8,311	10,000
300 Purchased Professional & Technical Serv	360	133,876	150,837	175,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	79,095	114,257	125,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	27,269	35,000
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	520	0	1,000
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	72,372	74,112	80,000
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	18,980	49,323	65,000
200 Employee Benefits				
210 Insurance (Employee)	405	1,013	1,320	1,500
220 Social Security	410	1,523	3,791	4,500
290 Other	415	20	125	500
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	4,433	5,000
2400 School Administration				
100 Salaries				
110 Certified	460	148,951	185,912	200,000
120 NonCertified	465	36	16,346	20,000
200 Employee Benefits				
210 Insurance (Employee)	470	10,317	4,785	10,000
220 Social Security	475	10,091	15,270	20,000

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				
290 Other	480	137	501	1,000
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	760	1,000
590 Other	500	0	24	100
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 NonCertified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	80,877	115,438	140,000
500 Other Purchased Services	715	0	0	0
600 Supplies	720	167,676	237,754	275,000
700 Property (Equipment & Furnishings)	725	63,855	110,526	150,000
800 Other	730	0	14,065	20,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	4,579	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	351	0	0
290 Other	535	18	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	328,967	0	0
430 Repairs & Maintenance	555	0	16,100	20,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	81,837	0	100,000
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	693	0	1,000
600 Supplies				
610 General Supplies	585	14,592	0	18,500
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	377,103	46,308	55,000
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	56,387	65,000
500 Other Purchased Services				
513 Contracting of Bus Services	650	44,645	39,066	45,000
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	127	750
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	469,456	5,941,133	6,000,000
4500 New Building Acquisition & Construction	865	20,887,752	5,286,926	5,500,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	870	0	0	0
200 Fringe Benefits				
210 Insurance	875	0	0	0
220 Social Security	880	0	0	0
290 Other	885	0	0	0
400 Outside Contractors	890	0	0	0
4900 Other	900	0	0	0

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		
TOTAL EXPENDITURES*	~~~	32,379,818	21,862,979	23,808,800

\*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	868,525	1,044,789	433,453
Cancellation of Prior Year Encumbrances	03	0		
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	117,583		
2022 \$	15	3,353,983	79,034	
2023 \$	20		2,817,390	113,918
1140 Delinquent Tax	25	121,951	63,772	55,592
1410 Transportation Fees	47	0	0	
1980 Reimbursements	60	261,579	8,032	
1990 Miscellaneous	65	175	201,231	445,567
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	377,168	385,500	324,502
2450 Recreational Vehicle Tax	75	5,918	7,595	3,225
2460 Commercial Vehicle Tax	77	0	0	6,495
2800 In Lieu of Taxes IRBs/Rental Excise	85	0	35,477	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	13,443,270	14,579,779	16,272,900
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	18,550,152	19,222,599	17,655,652
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	17,505,363	18,789,146	21,000,000
<b>TAX REQUIRED (175 minus 170)</b>	195			3,344,348
<b>PERCENT OF COLLECTION</b>	196			90.000 %
<b>TOTAL 2024 TAX REQUIRED (195÷196)</b>	197			3,715,942
<b>Delinquent Tax</b>	200			107,391
<b>AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)</b>	205			3,823,333
UNENCUMBERED CASH BALANCE JUNE 30	207	1,044,789	433,453	~~~~~

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	1,891,745	2,198,246	2,275,000
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	103,996	130,968	140,000
220 Social Security	225	179,939	159,798	170,000
290 Other	230	3,744	5,012	7,000
300 Purchased Professional & Technical Serv	235	24,988	24,772	27,500
400 Purchased Property Services	237	17	302,766	315,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
590 Other	255	172,725	550,948	575,000
600 Supplies				
610 General Supplemental (Teaching)	260	148,677	128,172	145,000
644 Textbooks	265	0	58,202	70,000
650 Supplies (Technology Related)	267	50,498	187,843	200,000
680 Miscellaneous Supplies	270	0	464	1,000
700 Property (Equipment & Furnishings)	275	0	2,537	3,500
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	10,922	13,000
120 Non-Certified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	748	1,000
220 Social Security	300	0	781	1,000
290 Other	305	0	42	100
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	810,196	840,737	894,035
120 NonCertified	340	345,799	335,118	375,000
200 Employee Benefits				
210 Insurance (Employee)	345	88,484	83,707	90,000
220 Social Security	350	81,207	83,668	90,000
290 Other	355	3,662	3,889	5,000
300 Purchased Professional & Technical Serv	360	1,859	4,000	5,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	492	982	1,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	102,361	116,723	130,000
650 Technology Supplies	375	52,936	32,277	45,000
680 Miscellaneous Supplies	380	28,335	21,143	30,000
700 Property (Equipment & Furnishings)	385	7,998	24,261	30,000
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	116,549	96,584	123,949
200 Employee Benefits				
210 Insurance (Employee)	405	6,554	5,290	7,000
220 Social Security	410	9,065	7,265	9,000
290 Other	415	229	340	1,000
300 Purchased Professional & Technical Serv	420	19,400	19,500	20,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	455	12,319	15,400	17,500
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 Non-Certified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	2,767	3,013	4,000
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	30,054	28,820	33,000
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	0	0	0
120 NonCertified	735	820,840	883,089	915,000
200 Employee Benefits				
210 Insurance	740	58,540	57,903	62,500
220 Social Security	745	59,060	64,226	70,000
290 Other	750	3,255	3,216	4,000
300 Purchased Professional & Technical Serv	755	294,426	28,013	50,000
400 Purchased Property Services	760	149,769	169,917	180,000
500 Other Purchased Services	765	11,558	40,617	50,000
600 Supplies	770	337,881	728,784	800,000
700 Property (Equipment & Furnishings)	775	996,569	1,510,161	1,425,000
800 Other	780	1,887	0	500
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	1,250	150,744	175,000
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	414	414	1,000
430 Repairs & Maintenance	555	77,858	86,546	90,000
440 Rentals	560	58,221	40,447	50,000
460 Repair of Buildings	565	706,130	656,368	700,000
490 Other	570	17,700	9,000	15,000
500 Other Purchased Services				
520 Insurance	575	719,570	885,958	1,700,000
590 Other	580	103	69	100
600 Supplies				
610 General Supplies	585	414,887	445,466	475,000
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	31,134	0	31,000
629 Other	605	150,744	0	125,000

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				
680 Miscellaneous Supplies	610	4,231	4,231	5,000
700 Property (Equipment & Furnishings)	615	28,856	74,240	80,000
800 Other	620	239,211	226,385	250,000
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Technical Serv	630	0	250	500
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	395	500
600 Supplies				
610 General Supplies	636	0	2,652	29,000
620 Energy				
621 Heating	638	0	29,173	31,250
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	309	500
700 Property (Equipment & Furnishings)	648	0	11,008	14,000
800 Other	650	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	187	200
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional & Technical Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	155	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 NonCertified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Technical Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	1,900,000	650,973	424,800
937 Virtual Education	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0		
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	2,735,000	2,728,925	4,168,500
954 Career and Postsecondary Education	850	700,000	750,000	576,066
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	0	0
976 Preschool-Aged At-Risk	885	616,814	700,000	0
978 At-Risk Education Fund	890	2,072,705	2,364,542	2,646,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	17,505,363	18,789,146	21,000,000

\*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	1,263,956	1,325,350	2,617,353
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	2,016	400,000	200,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	88,326	0	0
5000 OTHER				
5206 Transfer From General	135	0	1,000,000	1,000,000
5208 Transfer From Supplemental General	140	616,814	700,000	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,971,112</b>	<b>3,425,350</b>	<b>3,817,353</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>645,762</b>	<b>807,997</b>	<b>1,263,800</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	1,325,350	2,617,353	2,553,553

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	216,475	351,564	600,000
120 NonCertified	215	269,007	293,982	425,000
200 Employee Benefits				
210 Insurance (Employee)	220	40,729	36,169	60,000
220 Social Security	225	34,107	47,354	70,000
290 Other	230	2,822	5,355	11,000
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	561	251	500
600 Supplies				
610 General Supplemental (Teaching)	255	16,161	10,326	15,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	50	100
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	3,106	2,500	4,000
120 NonCertified	285	7,894	2,767	6,500
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	842	403	600
290 Other	300	255	21	100
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	143	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	11	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	49,814	52,893	60,000
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	3,783	0	5,500
220 Social Security	405	52	4,032	5,000
290 Other	410	0	330	500
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	645,762	807,997	1,263,800

\*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	7,802,687	9,924,162	10,228,614
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	4,500	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	7,181,772	8,168,275	9,253,387
5208 Transfer From Supplemental General	140	2,072,705	2,364,542	2,646,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>17,061,664</b>	<b>20,456,979</b>	<b>22,128,001</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>7,137,502</b>	<b>10,228,365</b>	<b>19,777,600</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	9,924,162	10,228,614	2,350,401

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023	2023-2024	2024-2025
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,409,824	8,127,238	17,000,000
120 NonCertified	215	172,319	58,235	250,000
200 Employee Benefits				
210 Insurance (Employee)	220	284,264	460,050	650,000
220 Social Security	225	411,108	601,471	750,000
290 Other	230	23,743	32,072	35,000
300 Purchased Professional & Technical Serv	235	0	143,820	150,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	6,188	3,672	5,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	23	100
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	459,717	487,443	525,000
120 NonCertified	285	90,794	136,147	160,000
200 Employee Benefits				
210 Insurance (Employee)	290	34,189	43,092	50,000
220 Social Security	295	39,842	44,563	50,000
290 Other	300	1,802	3,165	5,000
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	192	317	1,000
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	70,717	72,859	80,000
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	8,672	9,207	10,000
220 Social Security	345	4,672	4,760	6,000
290 Other	350	63	231	500
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	59,822	0	0
120 NonCertified	395	2,691	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	3,659	0	0
220 Social Security	405	4,511	0	0
290 Other	410	4,624	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	959	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
626 Motor Fuel	590	0	0	0
800 Other	533	43,130	0	50,000
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	7,137,502	10,228,365	19,777,600

\*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	2,543,028	2,031,668	2,518,565
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	2,500	1,000,000	750,000
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	1,300,000	1,500,000
5208 Transfer From Supplemental General	50	1,900,000	650,973	424,800
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>4,445,528</b>	<b>4,982,641</b>	<b>5,193,365</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>2,413,860</b>	<b>2,464,076</b>	<b>3,143,615</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	2,031,668	2,518,565	2,049,750

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	1,389,082	1,439,903	1,800,000
120 NonCertified	215	650,161	642,635	850,000
200 Employee Benefits				
210 Insurance (Employee)	220	121,466	122,538	164,700
220 Social Security	225	148,478	151,902	190,000
290 Other	230	12,050	10,626	15,000
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	4,549	16,219	20,350
600 Supplies				
610 General Supplemental (Teaching)	260	5,890	14,077	19,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	1,696	2,250
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	832	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	132	0	0
120 NonCertified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	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				
220 Social Security	300	10	0	0
290 Other	305	0	0	100
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	3,635	2,329	2,835
120 NonCertified	340	40,302	39,060	47,000
200 Employee Benefits				
210 Insurance (Employee)	345	3,549	4,035	5,000
220 Social Security	350	3,234	3,630	4,090
290 Other	355	49	132	90
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	1,396	30	1,700
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	540	0	0	0
120 NonCertified	545	0	0	0
200 Employee Benefits				
210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional & Technical Serv	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional & Technical Serv	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 Cleaning	475	0	0	0
430 Repairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Supplies	500	0	0	0
620 Energy				
621 Heating	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel (not school bus)	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Supplies	525	0	0	0
700 Property (Equipment & Furnishings)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	536	0	0	0
200 Employee Benefits	537	0	0	0
800 Other	538	29,877	14,432	21,500
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	2,413,860	2,464,076	3,143,615

\*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	291,013	250,231	309,631
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	100,000	100,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>291,013</b>	<b>350,231</b>	<b>409,631</b>
TOTAL EXPENDITURES & TRANSFERS	175	40,782	40,600	100,000
UNENCUMBERED CASH BALANCE JUNE 30	190	250,231	309,631	309,631

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	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	40,782	40,600	100,000
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0

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

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not school bus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	40,782	40,600	100,000

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.	18 mo.
<b>CAPITAL OUTLAY</b>	Code 16 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	12,740,717	8,422,073	14,040,756	14,040,756
Cancellation of Prior Year Encumbrances	03	0			
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	58,648			
2022 \$	10	1,860,063	43,545		
2023 \$	15		2,063,578	81,193	81,193
2024 \$	20			2,072,625	2,302,917
1140 Delinquent Tax	25	90,202	29,265	40,674	60,980
1510 Interest on Idle Funds	30	2,890,087	4,806,040	4,000,000	4,000,000
July - December Estimate	35				2,000,000
1900 Other Revenue From Local Source	40	966,794	39,815	5,000,000	5,000,000
July - December Estimate	45				2,500,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	133,509	1,194,551	195,806	195,806
July - December Estimate	60				97,903
2450 Recreational Vehicle Tax	65	2,031	3,875	1,947	1,947
July - December Estimate	66				974
2460 Commercial Vehicle Tax	67	3,046	4,575	3,920	3,920
July - December Estimate	68				1,960
2600 Other County Revenue	70	0	0	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	0	0	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,638,142	1,991,539	2,187,771	2,187,771
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	675,408	75,393	675,000	675,000
July - December Estimate	95				0
4590 Other Federal Aid	97	6,001,902	9,698,394	10,000,000	10,000,000
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>27,060,549</b>	<b>28,372,643</b>	<b>38,299,692</b>	<b>43,151,127</b>
TOTAL EXPENDITURES & TRANSFERS	<b>175</b>	<b>18,638,476</b>	<b>14,331,887</b>	<b>32,325,288</b>	<b>32,325,288</b>
July - December Estimate	<b>180</b>				<b>10,825,839</b>
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>				<b>43,151,127</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	8,422,073	14,040,756	5,974,404	

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	729	6,960	8,000
650 Supplies - Technology Software	207	0	0	0
700 Property (Equipment & Furnishings)	210	205,518	91,167	750,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	0	15,910	25,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	0	0	0
700 Property (Equipment & Furnishings)	220	0	0	0
2300 General Administration				
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	0	0	0
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 NonCertified	236	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	237	0	0	0
220 Social Security	238	0	0	0
290 Other	239	0	0	0
650 Supplies - Technology Software	233	653	0	100,000
700 Property (Equipment & Furnishings)	235	0	0	250,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	59,583	50,220	150,000
200 Employee Benefits				
210 Insurance (Employee)	315	57	0	5,500
220 Social Security	320	4,580	1,762	11,625
290 Other	325	64	204	2,200
300 Purchased Professional & Technical Serv	330	0	111,250	750,000
400 Purchased Property Services				
420 Cleaning	335	2,869,274	3,170,511	3,750,000
430 Repairs & Maintenance	340	2,357,643	2,446,288	3,500,000
440 Rentals	345	0	0	0
460 Repair of Buildings	350	1,980,794	28,408	2,500,000
490 Other	355	2,454,281	84,991	2,800,000
500 Other Purchased Services	360	0	0	0
600 Supplies				
610 General Supplies	363	3,989	1,293	5,000
650 Supplies - Technology Software	365	18,500	3,750	25,000
700 Property (Equipment & Furnishings)	240	237,811	1,517,621	2,500,000
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	0	392,762	400,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Technical Serv	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishings)	420	0	0	0

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	425	0	0	0
2900 Other Support Services				
650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	1,442,289	2,283,531	3,000,000
4300 Architectural & Engineering Services	265	387,854	1,485,284	1,750,000
4500 New Building Acquisition & Construction	275	5,221,938	1,596,596	4,000,000
4600 Site Improvement	280	141	4,220	50,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	0	0	0
200 Fringe Benefits				
210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	1,392,778	1,039,159	1,500,000
4900 Other	291	0	0	0
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	0	0	1,722,963
890 Commission & Postage	300	0	0	0
831 Principal	305	0	0	2,770,000
TOTAL EXPENDITURES*	~~~	18,638,476	14,331,887	32,325,288

\*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	30,009	45,842	31,327
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	26,105	23,200	30,000
3000 STATE SOURCES				
3208 State Safety Aid	25	16,520	14,645	16,200
3209 Motorcycle Safety Aid	35	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>72,634</b>	<b>83,687</b>	<b>77,527</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>26,792</b>	<b>52,360</b>	<b>65,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	45,842	31,327	12,527

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	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	26,510	52,360	65,000
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	282	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	565	0	0	0
120 NonCertified	570	0	0	0
200 Employee Benefits				
210 Insurance	575	0	0	0
220 Social Security	580	0	0	0
290 Other	585	0	0	0
300 Purchased Professional & Technical Serv	590	0	0	0
400 Purchased Property Services	595	0	0	0
500 Other Purchased Services	600	0	0	0
600 Supplies	605	0	0	0
700 Property (Equipment & Furnishings)	610	0	0	0
800 Other	615	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0

DRIVER TRAINING	Code 18 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)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services	465	0	0	0
500 Other Purchased Services	470	0	0	0
600 Supplies				
610 General Supplies	475	0	0	0
620 Energy				
621 Heating	480	0	0	0
622 Electricity	485	0	0	0
626 Motor Fuel-not schoolbus	490	0	0	0
629 Other	495	0	0	0
680 Miscellaneous Supplies	500	0	0	0
700 Property (Equipment & Furnishings)	505	0	0	0
800 Other	510	0	0	0
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515	0	0	0
200 Employee Benefits				
210 Insurance	520	0	0	0
220 Social Security	525	0	0	0
290 Other	530	0	0	0
300 Purchased Professional & Technical Serv	535	0	0	0
442 Rental of Vehicles	540	0	0	0
520 Insurance	545	0	0	0
626 Motor Fuel (not school bus)	550	0	0	0
700 Property (Equipment & Furnishings)	555	0	0	0
800 Other	560	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	630	0	0	0
120 Non-Certified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
300 Purchased Professional & Technical Serv	655	0	0	0
400 Purchased Property Services	660	0	0	0
500 Other Purchased Services	665	0	0	0
600 Supplies	670	0	0	0
700 Property (Equipment & Furnishings)	675	0	0	0
800 Other	680	0	0	0
TOTAL EXPENDITURES*	~~~	26,792	52,360	65,000

\*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	2,365,624	2,345,339	1,944,388
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	14,325	6,933	10,000
1600 Food Service				
1611 Student Sales (Lunch)	15	740,543	731,175	698,950
1612 Student Sales (Breakfast)	25	0	0	174,000
1613 Student Sales (Spec Milk)	35	0	0	8,000
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	0	0	3,595
1990 Miscellaneous	55	22,087	37,355	45,000
3000 STATE SOURCES				
3203 School Food Assistance	65	21,998	26,276	29,720
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	3,099,571	3,026,358	3,184,928
4590 Other Federal Aid	80	196,094	162,343	250,000
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	6,460,242	6,335,779	6,348,581
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	4,114,903	4,391,391	5,338,200
UNENCUMBERED CASH BALANCE JUNE 30	190	2,345,339	1,944,388	1,010,381

\*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	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	2,132	4,585	7,200
490 Other	235	0	0	7,000
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	185	322	1,000
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	0	0	0
626 Motor Fuel (not school bus)	260	0	0	13,000
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	15,736	0	25,000

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	222,480	297,495	375,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	1,058,351	1,190,609	1,500,000
200 Employee Benefits				
210 Insurance	295	65,259	66,245	78,000
220 Social Security	300	78,620	88,666	95,000
290 Other	305	3,343	2,934	4,000
500 Other Purchased Services				
520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	5,688	6,749	8,000
600 Supplies				
630 Food & Milk	325	2,308,862	2,459,876	2,800,000
680 Miscellaneous Supplies	330	234,025	248,934	300,000
700 Property (Equipment & Furnishings)	335	101,291	8,810	100,000
800 Other	340	18,931	16,166	25,000
TOTAL EXPENDITURES*	~~~	4,114,903	4,391,391	5,338,200

\*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	669,838	340,209	638,261
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	1,437	404,728	500,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	58,059	46,291	100,810
4000 FEDERAL SOURCES				
4500 Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	100,000	250,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	729,334	891,228	1,489,071

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	210,432	59,059	300,000
120 NonCertified	215	17,969	35,468	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	2,340	2,477	3,000
220 Social Security	225	17,328	7,009	35,000
290 Other	230	1,256	439	4,000
300 Purchased Professional & Technical Serv	235	64,215	50,799	75,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	73,002	87,387	400,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	0	0	0
650 Technology Supplies	250	0	0	0
680 Miscellaneous Supplies	255	2,558	10,329	12,000
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	270	0	0	0
120 NonCertified	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional & Technical Serv	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	25	0	25
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	320	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	327	0	0	0
120 NonCertified	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional & Technical Serv	350	0	0	0
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES	175	389,125	252,967	904,025
UNENCUMBERED CASH BALANCE JUNE 30	190	340,209	638,261	585,046

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	103,043	101,100	99,157
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	0	0	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	143,885	143,885	143,885
4000 FEDERAL SOURCES				
4500 Aid	45		0	0
5000 OTHER				
5206 Transfer From General	55	70,000	70,000	70,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	316,928	314,985	313,042
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	215,828	215,828	215,828
UNENCUMBERED CASH BALANCE JUNE 30	190	101,100	99,157	97,214

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	168,486	169,787	175,000
200 Employee Benefits				
210 Insurance (Employee)	220	15,696	12,704	13,500
220 Social Security	225	11,999	12,690	13,500
290 Other	230	630	470	650
300 Purchased Professional & Technical Serv	235	855	0	1,000
400 Purchased Property Services	237	3,466	4,695	5,000
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	137	1,929	2,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255	0	0	0
650 Technology Supplies	260	0	850	1,000
680 Miscellaneous Supplies	265	14,559	9,778	1,178
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	2,925	3,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	330	0	0	0
120 Non-Certified	335	0	0	0
200 Employee Benefits				
210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	360	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
400 Purchased Property Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES*	~~~	215,828	215,828	215,828

\*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	3,273,359	697,814	1,928,250
Cancellation of Prior Year Encumbrances	03	0		
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	2,500,000
1980 Reimbursements	20	75,196	1,514,521	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	652,101	830,358	975,000
4560 Aid Regular*	55	565,137	2,312,620	3,000,000
4570 Medicaid	60	985,824	834,620	1,250,000
4590 Other Reserve Grants in Aid	65	0	65,414	80,000
4595 ESSER I	67	5,753	0	0
4605 ESSER II	68	104,154	233,296	0
5000 OTHER				
5206 Transfer From General	75	10,036,123	12,346,520	13,123,912
5208 Transfer From Supplemental General	80	2,735,000	2,728,925	4,168,500
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>18,432,647</b>	<b>21,564,088</b>	<b>27,025,662</b>
TOTAL EXPENDITURES & TRANSFERS	175	17,734,833	19,635,838	22,807,528
UNENCUMBERED CASH BALANCE JUNE 30	190	697,814	1,928,250	4,218,134

**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	5,965,200	6,033,199	7,000,000
120 NonCertified	215	5,258,877	5,839,760	6,500,000
200 Employee Benefits				
210 Insurance (Employee)	220	771,126	720,845	762,718
220 Social Security	225	817,371	867,685	990,015
290 Other	230	49,234	53,142	58,914
300 Purchased Professional & Technical Serv	235	27,347	62,868	497,000
400 Purchased Property Services	237	2,738	4,160	4,050
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	2,914	3,604	4,373
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	15,071	18,481	18,117
600 Supplies				
610 General Supplemental (Teaching)	260	165,673	72,515	58,259
644 Textbooks	265	0		0
650 Supplies (Technology Related)	267	0	3,019	3,110
680 Miscellaneous Supplies	270	271	1,747	520
700 Property (Equipment & Furnishings)	275	11,704	34,976	5,949
800 Other	280	4,559	10,066	6,825
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,421,201	2,720,756	3,200,000
120 NonCertified	290	119,819	124,563	165,000
200 Employee Benefits				
210 Insurance (Employee)	295	146,971	179,519	190,000
220 Social Security	300	185,350	205,766	235,000
290 Other	305	9,480	9,250	10,000
300 Purchased Professional & Technical Serv	310	112,781	246,202	290,000
400 Purchased Property Services	313	1,961	971	1,000
500 Other Purchased Services	315	52,384	35,885	40,000
600 Supplies	320	76,352	37,740	40,000
700 Property (Equipment & Furnishings)	325	29,276	24,803	30,000
800 Other	330	5,341	6,824	9,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	79,911	76,181	84,703
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	4,575	4,799	5,166
220 Social Security	350	5,896	5,589	6,482
290 Other	355	281	241	294
300 Purchased Professional & Technical Serv	360	0	5,250	6,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	246	9,738	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	192	250

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	237,590	212,775	248,219
120 NonCertified	400	191,839	195,766	234,713
200 Employee Benefits				
210 Insurance (Employee)	405	15,866	30,777	35,000
220 Social Security	410	32,047	29,171	35,000
290 Other	415	1,286	1,424	1,955
300 Purchased Professional & Technical Serv	420	0	105	150
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	4,380	13,364	15,000
600 Supplies	435	259	280	525
700 Property (Equipment & Furnishings)	440	0	280	295
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	36,049	99,154	129,115
120 NonCertified	455	0	0	76
200 Employee Benefits				
210 Insurance (Employee)	460	4,643	4,712	9,415
220 Social Security	465	2,339	7,156	8,000
290 Other	470	126	354	500
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	2,030	3,155	5,683
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	2,498	970	2,810
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	800	0	0	0
120 Non-Certified	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	0	0	0
290 Other	820	0	0	0
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
440 Rentals	540	4,890	1,637	6,983
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	514	2,407	2,500
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	23,956	10,940	29,285
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	1,743	791	2,269
290 Other	610	24	41	88
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	0	3,285	4,000
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	751,552	1,482,915	1,700,000
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	0	0	0
600 Supplies				
626 Motor Fuel	685	77,292	60,043	103,202
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	0	0	0
200 Employee Benefits				
210 Insurance	755	0	0	0
220 Social Security	760	0	0	0
290 Other	765	0	0	0
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	54,000	0
800 Other	795	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	860	0	0	0
120 NonCertified	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	0
TOTAL EXPENDITURES*	~~~	17,734,833	19,635,838	22,807,528

\*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	1,202,653	1,269,353	1,692,391
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	2,275	500,500	0
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	135,869	90,802	136,000
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	620,907	700,000	1,500,000
5208 Transfer From Supplemental General	140	700,000	750,000	576,066
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>2,661,704</b>	<b>3,310,655</b>	<b>3,904,457</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,392,351</b>	<b>1,618,264</b>	<b>2,069,399</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	1,269,353	1,692,391	1,835,058

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	1,068,272	1,169,694	1,500,000
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	72,081	62,563	80,000
220 Social Security	225	77,016	85,497	105,000
290 Other	230	3,628	3,776	6,000
300 Purchased Professional & Technical Serv	235	25	23,487	20,000
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	0	9,680	21,000
600 Supplies				

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				
610 General Supplemental (Teaching)	255	74,459	75,586	80,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	9,473	27,740	40,649
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	47,676	45,341	50,000
800 Other	275	2,726	7,276	10,000
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	4,275	2,959	4,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	31,732	22,699	25,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	0	69,137	107,850
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	6,061	10,000
220 Social Security	460	0	4,777	7,500
290 Other	465	0	356	400
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 Non-Certified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	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				
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 NonCertified	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	988	1,635	2,000

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		
TOTAL EXPENDITURES*	~~~	1,392,351	1,618,264	2,069,399

\*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	250,727	21,054	275,851
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10	0	0	0
1790 Other Student Activity Income	20	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	817	815	1,000
1930 City/County Sales Tax	32	0	0	0
1990 Miscellaneous	35	44,907	55,657	65,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	0	59,369	120,000
3228 Mental Health (Community Mental Health)	45	0	0	0
3230 Safe & Secure Schools Grant	55	132,000	110,691	120,000
3231 Pre-K Pilot Grant (CIF)	60	264,979	271,320	271,320
3240 Other State Grant	70	0	0	0
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	211,281	503,033	271,320
4587 Pre-K Pilot Grant (GEER)	85	0	0	0
4589 Safe & Secure Schools Grant	87	0	0	0
<b>RESOURCES AVAILABLE</b>	170	904,711	1,021,939	1,124,491
<b>TOTAL EXPENDITURES</b>	175	883,657	746,088	1,034,380
UNENCUMBERED CASH BALANCE JUNE 30	190	21,054	275,851	90,111

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	615,621	468,051	600,000
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	44,723	37,660	45,000
220 Social Security	225	44,256	33,240	38,000
290 Other	230	5,346	3,688	5,500
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
590 Other	255	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	260	1,380	41,222	45,000
644 Textbooks	265	4,974	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	35,228	5,482	25,000
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	0	36,574	40,000
200 Employee Benefits				
210 Insurance (Employee)	295	0	2,877	3,000
220 Social Security	300	0	2,799	3,000
290 Other	305	0	129	150
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	371	400
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	3,000	4,000
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	230	250
290 Other	355	0	19	30
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
		EXPENDITURES		
800 Other	455	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 NonCertified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 Non-Certified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	88,144	0	50,000
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	130	20	10,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	24,012	24,169	25,000

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	19,843	86,522	140,000
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	35	50
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	860	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	0	0	0
4900 Other	885	0	0	0
TOTAL EXPENDITURES*	~~~	883,657	746,088	1,034,380

\*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	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	8,351,548	8,341,497	9,342,477
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>8,351,548</b>	<b>8,341,497</b>	<b>9,342,477</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	5,550,582	5,543,902	6,155,535
2100 Student Support				
200 Employee Benefits	80	970,984	969,815	1,083,727
2200 Instructional Support				
200 Employee Benefits	85	518,973	518,348	579,234
2300 General Administration				
200 Employee Benefits	90	162,540	162,354	177,507
2400 School Administration				
200 Employee Benefits	95	666,166	665,365	747,398
2500 Central Services				
200 Employee Benefits	100	295,967	295,610	373,699
2600 Operations & Maintenance				
200 Employee Benefits	105	27,716	27,673	28,027
2700 Student Transportation Services				
200 Employee Benefits	110	9,089	9,078	10,500
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	149,531	149,352	186,850
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>8,351,548</b>	<b>8,341,497</b>	<b>9,342,477</b>
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	3,100,000	3,100,000	3,600,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	500,000	
<b>RESOURCES AVAILABLE</b>	170	3,100,000	3,600,000	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,100,000	3,600,000	

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

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

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

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

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

\*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,397,253	1,327,929	1,279,064
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	0	0	
1942 Rental Fees & Books	15	307	0	
1990 Miscellaneous	20	6,062	4,045	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	1,403,622	1,331,974	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	28,544	47,095	
645 Workbooks	80	14,723	0	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	22,430	88	
650 Supplies (Technology Related)	93	9,996	5,727	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	0	0	
683 Other Material & Supplies	105	0	0	
684 Other	110	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	75,693	52,910	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,327,929	1,279,064	

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	360,220	441,173	499,018
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	181,199	201,318	
1730 Student Organization Membership Dues	15	0	0	
1790 Other Student Activity Income	55	234,164	199,861	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	328,749	339,664	
<b>RESOURCES AVAILABLE</b>	170	1,104,332	1,182,016	
<b>TOTAL EXPENDITURES</b>	175	663,159	682,998	
UNENCUMBERED CASH BALANCE JUNE 30	190	441,173	499,018	~~~~~

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	0	0	
120 NonCertified	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional and Tech Services	232	75,558	78,980	
600 Supplies	235	20,189	22,010	
700 Property (Equipment & Furnishings)	240	182,589	180,248	
800 Other	245	384,459	397,157	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250		0	
200 Employee Benefits				
210 Insurance	255		0	
220 Social Security	260		0	
290 Other	265		0	
600 Supplies	270		0	
730 Equipment	275		0	
800 Other	280	364	4,603	
TOTAL EXPENDITURES*	~~~	663,159	682,998	~~~~~

\*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	1,651,270	221,852	625,981	625,981
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	36,089			
2022 \$	10	446,174	10,388		
2023 \$	15		1,205,441	48,238	48,238
2024 \$	20			548,321	
1140 Delinquent Tax	25	33,968	15,923	23,776	35,646
1510 Interest on Idle Funds	30	0	0	0	0
July - December Estimate	35				0
1900 Other Revenue From Local Source	40	1,365,167	2,000,000	3,840,000	3,840,000
July - December Estimate	45				2,500,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	105,031	95,319	69,808	69,808
July - December Estimate	60				34,904
2450 Recreational Vehicle Tax	65	2,120	2,086	693	693
July - December Estimate	66				347
2460 Commercial Vehicle Tax	67	0	0	1,397	1,397
July - December Estimate	68				699
2800 In Lieu of Taxes IRBs/Rental Excise	70	0	9,372	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	7,856,794	0	0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	622,930	2,039,159	1,921,259	1,921,259
July - December Estimate*	84				2,000,000
3217 State Aid (after 7/1/22)	86	0	0	0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
<b>RESOURCES AVAILABLE</b>	82	12,119,543	5,599,540	7,079,473	11,078,972
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	2,996,191	2,813,559	2,776,306	
890 Bond Fees	90	1,500	0	4,500	
831 Principal	95	8,900,000	2,160,000	2,150,000	
<b>TOTAL EXPENDITURES</b>	100	11,897,691	4,973,559	4,930,806	4,930,806
832 Interest Due July-December	105				1,378,499
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,620,000
990 Cash Basis Reserve	120				741,800
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				11,671,105
UNENCUMBERED CASH BALANCE JUNE 30	190	221,852	625,981	2,148,667	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			592,133
	200	Delinquent Tax			17,113
	205	Amount of 2024 Tax to be Levied			609,246

**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 475 will meet on the 3rd day of September 2024 at 5:40 PM at 123 N Eisenhower, Junction City, KS 66441 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 [www.usd475.org](http://www.usd475.org) 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)
<b>OPERATING</b>								
General	06	55,315,739	20.000	59,720,379	20.000	67,206,542	4,288,081	20.000
Supplemental General (LOB)	08	17,505,363	13.968	18,789,146	11.009	21,000,000	3,823,333	13.372
<b>SPECIAL REVENUE</b>								
Federal Funds	07	32,379,818		21,862,979		23,808,800		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	645,762		807,997		1,263,800		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	7,137,502		10,228,365		19,777,600		
Bilingual Education	14	2,413,860		2,464,076		3,143,615		
Virtual Education	15	40,782		40,600		100,000		
Capital Outlay	16	18,638,476	7.690	14,331,887	8.000	32,325,288	2,302,917	8.000
Driver Training	18	26,792		52,360		65,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,114,903		4,391,391		5,338,200		
Professional Development	26	389,125		252,967		904,025		
Parent Education Program	28	215,828		215,828		215,828		
Summer School	29	0		0		0		
Special Education	30	17,734,833		19,635,838		22,807,528		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,392,351		1,618,264		2,069,399		
Gifts and Grants	35	883,657		746,088		1,034,380		
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				
KPERS Special Retirement Contribution	51	8,351,548		8,341,497		9,342,477		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	75,693		52,910				
Activity Fund	56	663,159		682,998				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	11,897,691	1.856	4,973,559	4.710	4,930,806	609,246	2.131
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	179,822,882	43.514	169,209,129	43.719	215,333,288	11,023,577	43.503
Less: Transfers	105	25,933,321		31,479,235		34,612,665		
<b>NET USD EXPENDITURES</b>	110	153,889,561		137,729,894		180,720,623		
<b>TOTAL USD TAXES LEVIED</b>	115	10,497,064		11,333,836		11,023,577		


<sup>1</sup> Sponsoring District Only

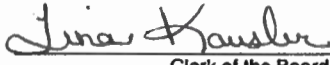
\*Tax Rates are expressed in Mills

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)
<b>OTHER</b>								
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
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$10,497,064</b>		<b>\$11,333,836</b>		<b>\$11,023,577</b>		
Assessed Valuation - General Fund	128	\$219,095,666		\$236,162,128		\$214,404,026		
Assessed Valuation - All Other Funds	130	\$258,534,173		\$277,748,257		\$285,922,283		
Assessed Valuation - Capital Outlay	129	\$257,362,201		\$276,602,635		\$287,864,680		
<b>Outstanding Indebtedness, July 1</b>		<b>2022</b>		<b>2023</b>		<b>2024</b>		
General Obligation Bonds	135	122,550,000		113,650,000		111,490,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		30,000,000		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>122,550,000</b>		<b>113,650,000</b>		<b>141,490,000</b>		

\*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 475 will meet on the 3rd day of September 2024 at 5:30 PM at 123 N Eisenhower, Junction City, KS 66441 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 [usd475.org](http://usd475.org) and will be available at this hearing.


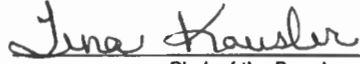
	Revenue Neutral Tax Rate			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$4,723,696	20.000	22.387	\$4,288,081	20.000
Capital Outlay	\$2,239,863	8.000	7.860	\$2,302,917	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$3,061,407	11.009		\$3,823,333	13.372
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	\$1,309,323	4.710		\$609,246	2.131
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
<b>Sub Total - All Other Funds</b>	<b>\$4,370,730</b>	<b>15.719</b>	<b>15.228</b>	<b>\$4,432,579</b>	<b>15.503</b>

  
 Board President

  
 Clerk of the Board

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

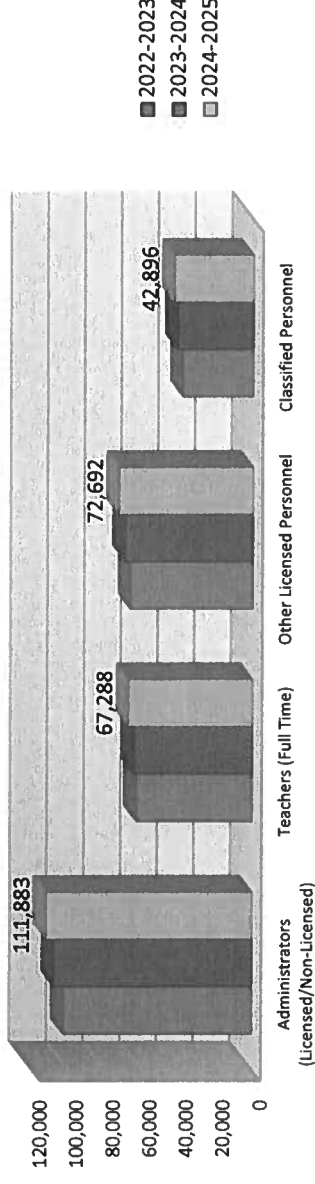
The governing body of Unified School District 475 will meet on the 3rd day of September 2024 at 5:30 PM at 123 N Eisenhower, Junction City, KS 66441 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at [usd475.org](http://usd475.org) 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	\$4,723,696	20.000	22.367	\$4,288,081	20.000
Capital Outlay	\$2,239,863	8.000	7.860	\$2,302,917	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$3,061,407	11.009		\$3,823,333	13.372
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	\$1,309,323	4.710		\$609,246	2.131
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
<b>Sub Total - All Other Funds</b>	<b>\$4,370,730</b>	<b>15.719</b>	<b>15.228</b>	<b>\$4,432,579</b>	<b>15.503</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">               Board President           </div> <div style="text-align: center;">               Clerk of the Board           </div> </div>					

## 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)	52.5	5,364,502	102,181	54.0	5,795,155	107,318	55.0	6,153,551	111,883
Teachers (Full Time)	558.0	34,997,334	62,719	553.0	35,453,699	64,112	560.0	37,681,384	67,288
Other Licensed Personnel	94.1	6,238,951	66,301	97.3	6,737,287	69,242	100.0	7,269,151	72,692
Classified Personnel	447.0	16,991,633	38,013	466.3	19,062,655	40,881	475.0	20,375,787	42,896
Substitutes/Temporary Help	~~~~~	1,395,245	~~~~~	~~~~~	1,727,784	~~~~~	~~~~~	2,000,000	~~~~~

## Average Salary



## DEFINITIONS

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

Administrators:  
 \*\* 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.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	0	0
Federal Funds	07	65,867,610	85,940,098	95,746,636
Supplemental General	08	868,525	1,044,789	433,453
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	1,263,956	1,325,350	2,617,353
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	7,802,687	9,924,162	10,228,614
Bilingual Education*	14	2,543,028	2,031,668	2,518,565
Virtual Education*	15	291,013	250,231	309,631
Capital Outlay	16	12,740,717	8,422,073	14,040,756
Driver Training*	18	30,009	45,842	31,327
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	2,365,624	2,345,339	1,944,388
Professional Development*	26	669,838	340,209	638,261
Parent Education Program*	28	103,043	101,100	99,157
Summer School*	29	0	0	0
Special Education*	30	3,273,359	697,814	1,928,250
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	1,202,653	1,269,353	1,692,391
Gifts/Grants	35	250,727	21,054	275,851
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	3,100,000	3,100,000	3,600,000
Text Book & Student Material*	55	1,397,253	1,327,929	1,279,064
Activity Fund	56	360,220	441,173	499,018
Bond and Interest #1	62	1,651,270	221,852	625,981
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
<b>USD TOTAL</b>		105,781,532	118,850,036	138,508,696
Enrollment (FTE) <sup>1</sup>		7,344.1	7,345.8	7,515.0
Amount per Pupil <sup>2</sup>		14,404	16,179	18,431
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
<b>OTHER TOTAL</b>		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	21,676,839	20,413,658	24,942,613

Total Expenditures (Including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	55,315,739	59,720,379	67,206,542
LOB	17,505,363	18,789,146	21,000,000
Total	72,821,102	78,509,525	88,206,542

CASH BALANCE			
Percentage	29.77%	26.00%	28.28%